



THE WASHINGTON CONNECTION

ASSOCIATION of
GOVERNMENT
ACCOUNTANTS

Washington DC Chapter • P.O. Box 423 • Washington, D.C. 20044-0423 • (703) 758-4080 • May 1999

1998/1999 AGA Washington DC Chapter Monthly Luncheon and CPE Session

Thursday, May 6
Grand Hyatt Hotel
1000 H Street, NW
(At Metro Center - 11th Street Exit)

11:30 to 12:00	Social
12:00 to 1:10 pm	Luncheon Meeting (1 CPE):
Announcements	
Lunch	
Luncheon Speaker	
Questions & Answers	
1:15 to 4:00 pm	Afternoon Session (3 CPEs):
1:15 to 2:30 pm	CPE Session
2:30 to 2:45 pm	Break
2:45 to 4:00 pm	CPE Session

Costs:

Luncheon:	Members	\$19.00
	Non-members	\$30.00
Luncheon & Afternoon	Members	<u>\$40.00</u>
CPE Session:	Non-members	\$50.00
Afternoon CPE	Members	\$30.00
Session Only:	Non-members	\$40.00

For reservations, please call the AGA Washington DC Chapter voice mail line at (703) 758-4080 and select option 1. *If you prefer you can register by email to jdonlon@gt.com. Please forward your name, agency, and telephone number.*

Upcoming Events...

- Enhancing Enterprise Performance - How to Use Financial Systems to Improve Performance
May 10 and 11 at the J.W. Marriott Hotel (see pages 12 and 13 for details)
- AGA's 48th Annual Professional Development Conference
June 20 to 23 at the New Orleans Marriott, New Orleans, Louisiana (see pages 5 and 6 for details).



Gene L. Dodaro,
General Accounting
Office

Luncheon Speaker

Gene L. Dodaro is the Assistant Comptroller General for the Accounting and Information Management Division of the U.S. General Accounting Office. In leading GAO's largest and most diverse division, he has overall responsibility for a wide range of audits and studies including:

- auditing and analyzing the financial condition and management controls of federal agencies across government as well as government corporations;
- reviewing agency's management of information technology and major acquisitions of automated systems; and
- evaluating a range of federal budget issues.

Mr. Dodaro has extensive experience appearing before the Congress, having testified at dozens of hearings on an array of management issues. He has worked closely with the Congress and various administrations over the years on major legislative initiatives to reform financial and information management. Read more about Mr. Dodaro on page 7 of this newsletter.

Mr. Dodaro will speak about the government-wide audit.

May CPE Session

The May 6th three-hour CPE session following the monthly luncheon meeting will feature hands on training on how to prepare specific statements required for submission to Treasury as part of each federal agency's financial statement process.

Debra Carey, CGFM from the Department of Interior will provide details on the Statement of Changes In Net Position and the Statement of Financing. Julie Bryant, CGFM from Grant Thornton LLP will discuss the requirements for preparing the Statement of Net Cost. Both Debra and Julie are well-versed in the preparation of these statements and their expertise will ensure a lively and informative session.

President's Message



Eva Williams, CGFM, President

This month's Chapter luncheon meeting on Thursday, May 6th, will feature GAO's Assistant Comptroller General Gene L. Dodaro, CGFM, discussing three very important and timely topics of interest to all our members—the results of the second audit of the government's consolidated financial statements, the status of efforts to confront the Year 2000 computing challenge, and actions needed to address rapidly increasing threats to computer security. Following his remarks, I will have the honor and distinction of passing the gavel to President-Elect Vincette Goerl, who becomes Chapter President on July 1st.

On Thursday, April 22nd, we held a very special evening meeting that I hope you did not miss. The Chapter's 40th Annual Awards Presentation and 4th Annual Member Recognition Dinner meeting was an overwhelming success. We recognized our Chapter award recipients, Chapter members who have been AGA members for twenty-five years or longer, and the Chapter's Past Presidents. This extraordinary occasion was made even more so by our speaker, The Honorable Anthony A. Williams, Mayor of the District of Columbia. His experience and perspectives as the District's new mayor was most informative and interesting.

Also, the Chapter extends a special thanks to our sponsors for the April 22nd evening event: American Management Systems, Inc.; Andersen Consulting; Arthur Andersen LLP; Ernst & Young LLP; Grant Thornton LLP; KPMG Peat Marwick LLP; Oracle; People Soft; PricewaterhouseCoopers LLP; and Urbach Kahn & Werlin PC.

In my April message, I announced some of this year's award recipients. This month I want to recognize and congratulate two additional groups of awardees:

- This year's **President's Award** recipients are William J. Anderson, Jr., Robert L. Buchanan, Jr., Miguel A. Castillo,

Judith B. Czarsty, Roger Von Elm, Simcha L. Kuritzky, Janet A. McBride, Michael W. Noble, Jolene W. Romanyshyn, and Germaine P. Rowley. These individuals have made outstanding contributions to the success of the Chapter's programs, and I especially appreciate their efforts.

- This year's **Community Service Award** recipients are William J. Anderson, Jr., Karl L. Boettcher, Evelyn A. Brown, Ralph A. Bucksell, Marcia Caplan, Janice S. Christensen, Judith B. Czarsty, Keith E. Fowler, John W. Hill, Jr., Phyllis Hunter, Gloria L. Jarmon, Andrew N. Killgore, Bernice Lemaire, Michelle Lewis, Janet A. McBride, Michael W. Noble, Virginia B. Robinson, Jeffrey C. Steinhoff, Roger Von Elm, and Patricia L. Wensel. These individuals have participated in significant volunteer services to the community on behalf of the Chapter during the 1998/1999 program year.

Through vision, dedication, and service, each of these dedicated members has contributed greatly to the success of the Washington D.C. Chapter of AGA and/or to the Washington metropolitan area community during the current program year.

If you missed our March all-day CPE event, you have another opportunity on Monday and Tuesday, May 10 and 11, when we present our session on **"Enhancing Enterprise Performance – How the Use of Systems Can Improve Performance"** at the J. W. Marriott Hotel. Registration is underway, and you do not want to miss this final CPE event. So make sure you and your colleagues register now! See pages 12 and 13 for details.

I also want to congratulate our outstanding slate of Chapter Officers and Directors for 1999/2000.

President-Elect:	Zack E. Gaddy
Secretary:	Cameron M. Weber
Treasurer:	Robert J. Biancucci
Directors:	Miguel A. Castillo (Membership)
	Kathryn Healy (Community Service)
	Lucy Lomax (Budget & Finance)
	Jolene W. Romanyshyn (Agency Liaison)
	Germaine P. Rowley (Administration)

I am confident that our Chapter will be well-served by this distinguished group of leaders in the year ahead. I want to extend a special thanks to those who attended our social events this program year. This program year's final social will be a happy hour on May 6th at the Market Inn Restaurant, 200 E Street, SW, from 4:30 to 7:00 pm (free parking beside the restaurant). I hope to see as many of you as possible at this month's luncheon meeting and happy hour, which will be the Chapter's Grand Finale for the 1998/1999 program year.

Eva

Inside the Black Box: Auditing Obligations (Undelivered Orders) in Expired Funds

by Simcha Kuritzky, CGFM, CPA

Background

The original Standard General Ledger (SGL) had only one account for undelivered orders and that was 4800. Since then, the accounts have multiplied, separating out paid and unpaid obligations, and also segregating prior-year liquidations from upward and downward adjustments. The complexity of the current posting logic for obligations has audit implications.

SGL Model

The SGL *pro forma* transaction listings segregate out different types of activity in expired funds, as shown in the chart below. For example, increasing the amount of an order results in a posting to 4881 (Upward Adjustments of Prior-Year Unpaid Unexpended Obligations), while decreasing posts to 4871 (Downward Adjustments of Prior-Year Unpaid Unexpended Obligations). Now, if an invoice is paid that liquidates the order, the liquidation posts to account 4801 (Unexpended Obligations Unpaid), but if the invoice is greater, then the difference gets posted to 4981 (Upward Adjustments of Prior-Year Unpaid Expended Authority), while a smaller invoice posts the difference to 4971 (Downward Adjustments of Prior-Year Unpaid Expended Authority).

The implication is that accounts 4801 and 4802 (Unexpended Obligations Paid) equal the beginning balance obligations less liquidations, which sounds like the balance of undelivered orders. However, that is not the case. Suppose an

agency has a \$1,000 obligation (balance in 4801), and the procurement shop realizes the invoice will come in for \$1,200 due to price changes. The procurement shop can increase the obligation by \$200 (debit 4650 and credit 4881), which is an upward adjustment. Then, the invoice comes in and is paid for \$1,200 (debit 4801 and credit 4901 in the budgetary accounts). What is the balance of 4801? That account has the beginning balance of \$1,000 less the liquidation of \$1,200, for a debit (negative) balance of \$200. Why is it negative? Because the upward adjustment is in account 4881 (if the procurement shop had not increased the undelivered orders, and instead, the invoice had recorded the adjustment, then the balance of 4801 would be zero and the \$200 adjustment would be sitting in account 4981). The lesson from all this is that the balance in accounts 4801 and

4802 in an expired fund is not meaningful by itself.

I have dealt with some auditors who thought they could split up their audit of undelivered orders into upwards adjustments (4881 unpaid and 4882 paid), downward adjustments (4871 unpaid and 4872 paid), and straightforward obligations/liquidations (4801 unpaid and 4802 paid), only to find negative balances in what they thought should be straightforward obligations. I convinced them it was better to audit the upward adjustments, downward adjust-

ments, and the ending balance, where the ending balance is the post-close 4801 and 4802, which is the same as the pre-close 4801, 4802, 4871, 4872, 4881, and 4882.

GL Accounts (with no advance)	Current	Downward	Upward
Modify Undelivered Order	4801	4871	4881
Invoice Pays More/Less Than Order	4901	4971	4981

Balances and Activity Per Invoice Example	4201	4650	4801	4881	4901
Beginning balance for outstanding order/available	\$2,000 dr	\$1,000 cr	\$1,000 cr		
Procurement modifies undelivered order upward		\$200 dr		\$200 cr	
Accounting pays invoice			\$1,200 dr		\$1,200 cr
Ending balances	\$2,000 dr	\$800 cr	\$200 dr	\$200 cr	\$1,200 cr

Congratulations to all Chapter award recipients!

What a bunch of BS!!

Highlights of the March 24 Executive Council Meeting

By Judy Czarsty, Secretary

The Executive Council met on March 24, 1999 at the CNN Building and took the following actions:

- Approved a \$100 contribution to a charitable organization in memory of AGA National Executive Director, Charles Culkin's daughter who recently died unexpectedly.
- Germaine Rowley, Administration Director, reported the Chapter earned 10,328 points through March 1999. She reported that the Chapter has earned the maximum number of points in just about every category.
- Roger Von Elm, Community Service Director, reported the Chapter is sponsoring a Career Awareness Day on April 27, 1999 for students at H.D. Woodson Senior High School and freshmen and sophomores at Howard University. The purpose of the day is to acquaint students with the many opportunities in the field of accounting.
- Warren Cottingham, Awards Director, reported that Anthony Marasco, Department of Justice, is this year's recipient of the Ronald J. Lynch Memorial Scholarship Award. He will receive his award on the evening of April 22, 1999 at the Chapter's 40th Annual Awards Ceremony.
- The final all-day educational event is scheduled for May 10-11 at the JW Marriott, 13th and Pennsylvania Ave., NW. The theme of the conference is "Enhancing Enterprise Performance - How the Use of Systems Can Improve Performance".

Ken Winne Dies

Ken Winne, president of the Washington Chapter for the 1983/1984 program year passed away suddenly on March 23, 1999. Ken began his career with the Army Audit Agency, serving overseas and here in Washington. Subsequently, he joined the General Accounting Office where he worked on accounting policy and financial management issues. Prior to his retirement, Ken spent the final years of his federal career on the staff of the Joint Financial Management Improvement Program (JFMIP). Ken contributed willingly to numerous AGA, GAO, and JFMIP efforts. His warm personality and energy was depleted by the death of his wife, Thea, ten years ago. He is survived by three grown children.

Job Opportunity

DFAS Vacancy Announcement HQ-0032-99

The Defense Finance and Accounting Service - Headquarters in Arlington, Virginia is seeking a Systems Accountant GS-0510-13 to work in the Accounting Systems and Procedures Division. The duties and responsibilities of the position include: 1) review and evaluate existing DoD accounting and financial management policies, standards, and procedures, 2) develop improved working processes utilizing effective automated accounting principles, 3) serve as the senior systems accountant to coordinate actions required for all or major parts of an automated accounting system, 4) ensure that all accounting system changes meet core financial system requirements.

Area(s) of Consideration: Current Career, Career Conditional, and Reinstatement Eligibles Education Requirements: Degree in accounting or related field (such as business administration, finance or public administration) that includes twenty-five semester hours of accounting (may include six hours of business law) or combination of education and experience: four years of accounting experience or combination of experience, education and training that provided professional accounting knowledge AND twenty-four semester hours in accounting/auditing courses or a certificate as a Certified Public Accountant. This position has a positive education requirement. Therefore, applicants must provide an official transcript.

Demonstrated knowledge of automated accounting systems is a must. Knowledge, Skills, and Abilities (KSAs) required are: 1. Demonstrated knowledge of generally accepted accounting principles, Statements of Federal Financial Accounting Standards and the Chief Financial Officers Act of 1990 requirements. 2. Demonstrated knowledge and skill in identifying, initiating and completing action on complex operational issues and financial problems. 3. Demonstrated knowledge of the Joint Financial Management Improvement Program (JFMIP) core financial system requirements. 4. Demonstrated ability to communicate both orally and in writing.

Apply To: DFAS - Regional Service Center ATTN: DFAS-PSO-HRS, 8899 E. 56th Street, Indianapolis, Indiana 46249-6420.

“Jazzing Up Financial Management.”

27 Continuing Professional Education Hours

Early Registration (Before May 21, 1999)

AGA members: \$575 • Nonmembers: \$675

Regular Registration (After May 21, 1999)

AGA members: \$700 • Nonmembers: \$800

Register on-line at www.agacgfm.org under

“Conferences and Meetings,”

or contact the registrar at 800.AGA.7211, ext. 102.

Hotel Reservations:

AGA has reserved a room block at the

New Orleans Marriott Hotel for \$99 per night,

plus tax, for single and double rooms.

Call the New Orleans Marriott at

504.581.1000 for reservations.

**48th Annual
Professional Development
Conference & Exposition**

**June 20-23, 1999
New Orleans
Marriott Hotel
New Orleans, LA**



Registered with the National Association of State Boards of Accountancy as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State boards of accountancy have final authority on the acceptance of individual courses. Complaints regarding sponsors may be addressed to NASBA, 150 Fourth Avenue North, Suite 700, Nashville, TN 37219-2417, 615.880.4200.

PDC REGISTRATION FORM - *It's never too soon to think about PDC!*

AGA's 48th Annual Professional Development Conference & Exposition "Jazzing Up Financial Management"

June 20-23, 1999 • The New Orleans Marriott Hotel
New Orleans, Louisiana • 27 CPE Hours

Full Name _____

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Preferred mailing address _____

City _____ State _____ Zip _____

Is this your ☐ Home ☐ Office address? Daytime phone _____

Employer (please include to appear on badge) _____

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Employment Area: ☐ Audit ☐ Accounting ☐ Budget ☐ Financial Management
☐ Financial Systems ☐ Information Technology ☐ Other

Are you an AGA member? ☐ Yes ☐ No

☐ Please send me membership information

Payment Method

☐ Invoice per attached information (P.O. Number Required) ☐ Check enclosed (payable to AGA)

Amount enclosed \$ _____ ☐ MasterCard ☐ VISA ☐ AMEX ☐ Discover

Card number: _____ Expiration date: _____

Signature: _____

Please let us know of any special requests (including dietary) _____

conference
fees register
today!

**Early Registration
Before May 21, 1999**
AGA Members: \$575
Nonmembers: \$700
**Regular Registration
After May 21, 1999**
AGA Members: \$675
Nonmembers: \$800

Mail completed form to:

ASSOCIATION OF GOVERNMENT ACCOUNTANTS
2208 Mt. Vernon Avenue • Alexandria, VA 22301-1314
703.684.6931 • 800.AGA.7211 • FAX 703.548.9367

E-Mail: agaeduc@agacgfm.org

Register On-Line: www.agacgfm.org, under "Conferences & Meetings"

Registration refunds, less a \$25 administrative fee, will be issued on written requests received two weeks prior to the event. To receive a refund, you must have written verification from the National Office Registrar that your cancellation was received within the required time frame. "No Shows" will be charged the full amount. Telephone cancellations will not be accepted. Substitutes will be accepted if authorized in writing by the registrant.

AGA federal tax ID # 53-0217158

HOTEL INFORMATION

THE NEW ORLEANS MARRIOTT WILL BEGIN ACCEPTING RESERVATIONS ON JANUARY 1, 1999
CALL 504.581.1000

MENTION THE AGA CONFERENCE TO RECEIVE A RATE OF \$99 PER NIGHT FOR SINGLE AND DOUBLE ROOMS



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May Luncheon Speaker: Gene L. Dodaro

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- auditing and analyzing the financial condition and management controls of federal agencies across government as well as government corporations;
- reviewing agency's management of information technology and major acquisitions of automated systems; and
- evaluating a range of federal budget issues.

Mr. Dodaro has extensive experience appearing before the Congress, having testified at dozens of hearings on an array of management issues. He has worked closely with the Congress and various administrations over the years on major legislative initiatives to reform financial and information management. The most recent legislation includes: (1) the 1994 Government Management Reform Act, which expanded the Chief Financial Officers Act; (2) the revised 1995 Paperwork Reduction Act and the Clinger-Cohen Act of 1996, which require agencies to implement modern management practices for information technology management; and (3) 1996 refinements to the Single Audit Act, which outlines requirements for audits of federal

assistance to state and local governments. Reports from his division have led to savings of billions of federal dollars and scores of improvements in government operations.

During Mr. Dodaro's tenure at GAO he has also been Director for GAO's General Management Issues. He led management reviews of the Department of Justice, the Internal Revenue Service, the Office of Management and Budget, the Office of Personnel Management, and the Farm Credit System. He also has extensive experience auditing a wide range of federal programs delivered to state and local governments, including block grants in the health and social service areas, and federal antirecession assistance.

Mr. Dodaro joined GAO in 1973 after majoring in accounting at Lycoming College in Pennsylvania. He is a Certified Government Financial Manager and a member of AGA. He has received numerous awards, including the rank of Meritorious Executive for his sustained quality and efficiency in the public service. In 1989, Mr. Dodaro received the prestigious Arthur S. Flemming Award for outstanding individual performance in the federal government. In 1993, he received GAO's Human Resource Award for building GAO's capacity to meet its mission goals and, in 1994, Mr. Dodaro received the Comptroller General's Award—GAO's top honor—for his outstanding leadership in championing the reform of financial and information management in the federal government.

**U.S. Department
of the Interior**



**National
Business
Center**

Enter to Win Free AGA Washington DC Chapter
Memberships for the Year 2000!

Go to www.usgs.gov/wasc/ and click on button marked AGA Quiz.

May Question

Bureau of Reclamation Delivers
water to how many people in
the United States?
Is it approximately:

- a. 10 million
- b. 20 million
- c. 30 million
- d. 40 million

April Answer
Clarence King

For more information call:
Gary Collins (703)648-4436
Email: gary_g_collins@nbc.gov

Check out what we're doing on
EC21-Electronic Commerce

www.usgs.gov/wasc/

Committed to the advancement of standard administrative systems and the provision of quality support services

Financial Management Officials Receive Top Honors.....

The Joint Financial Management Improvement Program (JFMIP) is pleased to announce that Sallyanne Harper, Chief Financial Officer of the U.S. Environmental Protection Agency, and Edward Renfrow, North Carolina's State Controller, are recipients of the Donald L. Scantlebury Memorial Awards. These awards recognize distinguished leadership in financial management improvement in the public sector. The JFMIP is a joint and cooperative undertaking within the Federal government of the General Accounting Office (GAO), Office of Management and Budget (OMB), Department of the Treasury, and Office of Personnel Management, that works in cooperation with all Federal agencies to improve financial management practices and policies. The Scantlebury awards are given annually to public sector leaders who have contributed significantly in financial management improvements over a number of years. The award honors the former Chief Accountant of the GAO, who left a career legacy of improved financial management practices in the Federal government. The awards were presented during the luncheon session of the JFMIP 28th Annual Financial Management Conference in Washington, DC on March 19, 1999. Comptroller General David Walker, OMB Deputy Director for Management Edward DeSeve, and Treasury Fiscal Assistant Secretary Donald Hammond participated in the awards ceremony on behalf of JFMIP.

Ms. Harper has served as the Agency's primary champion and catalyst for management reform at EPA. She developed EPA's new goals-based planning, budgeting, accountability, and financial management framework, which dramatically has changed EPA's management and resource structure. EPA's FY 1999 budget submitted to OMB and the Congress marked the first time the Agency aligned its resources with its performance goals and objectives. EPA was the first agency to fully integrate its budget request with the performance-based Annual Plan as required by the Government Performance and Results Act. Under her leadership, EPA received an unqualified (clean) opinion for the FY 1997 Agency-wide audited financial statements. She has ensured that all critical financial systems and the payroll system are year 2000 compliant. She is a strong advocate of improving financial management efficiencies in the Federal government. In the past several years, she has aggressively driven the Agency to use electronic funds transfers (EFT) more for contract payments and travel payments.

Montgomery County/Prince Georges County (MC/PGC) Chapter of AGA will be conducting its May dinner meeting at the University of Maryland Inn and Conference Center, Adelphi Road and University Boulevard, Adelphi, Maryland on Wednesday, May 19. Dinner begins at 6:30 pm and is \$25. A cash bar is available. The May meeting will be the Chapter's awards banquet and will feature Mr. Tom Roslewicz, National President, as guest speaker.

Reservations, directions, and any additional information may be obtained from Stu Sklamm at (301) 443-5260 or by FAX at (301) 443-8254. Stu's email address is ssklamm@HRSA.GOV.

Mr. Renfrow is recognized for his exceptional and sustained leadership in improving financial management in the State of North Carolina. Since 1974, Mr. Renfrow has been a strong advocate for fiscal accountability and responsibility within state government in his roles as State Controller, State Auditor, and State Senator. He has been instrumental in reducing costs, and promoting the efficiency, effectiveness and economy of governmental operations. Appointed as State Controller in 1993, Mr. Renfrow implemented the North Carolina Accounting System. The North Carolina Accounting System provides consistent statewide financial information, a uniform chart of accounts, common policies and procedures, an online access to up-to-date data, and a rational way to measure, compare and evaluate diverse programs within the state government. It also eliminated redundant activity in different State agencies and provided a foundation for integration of other financial systems. Mr. Renfrow developed a comprehensive business planning process to manage the State's IT resources, which has stressed more fiscal responsibility and accountability. He has also implemented good business practices such as: requiring competitive bids for hardware purchases, re-negotiating existing software contracts, outsourcing and privatizing other business activities where appropriate, resulting in cost savings amounting to several million dollars.

At the awards ceremony, a special award was presented to G. Edward DeSeve, Deputy Director for Management, OMB for distinguished leadership for improving financial management as the Chair of the JFMIP Steering Committee from 1996-1998. He was recognized for his innovative thinking and dynamic leadership in changing the way on how Federal agencies plan and implement financial management improvements. Mr. DeSeve was Controller, Office of Federal Financial Management at OMB when he was Chair of the JFMIP Steering Committee.

It was announced that a special award to Senator John H. Glenn, Jr. would be presented to him at a later date. His award is for fostering financial management excellence through the development and passage of the Chief Financial Officers Act of 1990, and through the strong support of other legislative initiatives and oversight by Congress.

Grant Thornton

Immediate Opportunities

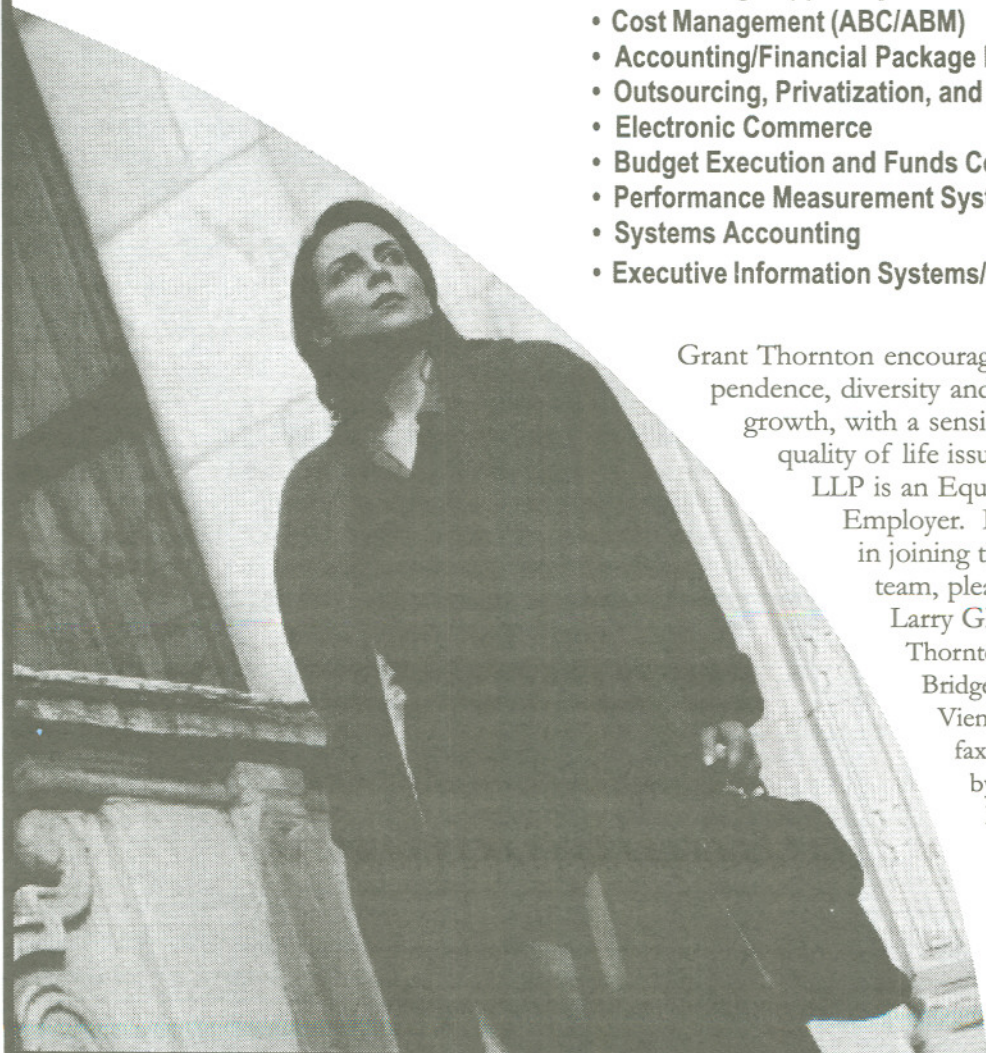
Government Financial Management

Grant Thornton is one of the largest and most respected Accounting and Management Consulting firms in the world - serving both private and public sector clients. We offer challenging and rewarding opportunities in all areas of accounting, as well as management and information technology consulting. We are aggressively expanding our Global Government Group, and have immediate opportunities for professionals who have expertise in the following areas:

- Accounting Support Systems
- Cost Management (ABC/ABM)
- Accounting/Financial Package Implementation
- Outsourcing, Privatization, and the A-76 Process
- Electronic Commerce
- Budget Execution and Funds Control
- Performance Measurement Systems
- Systems Accounting
- Executive Information Systems/Data Warehousing

Grant Thornton encourages initiative, independence, diversity and personal career growth, with a sensitivity to family and quality of life issues. Grant Thornton LLP is an Equal Opportunity Employer. If you are interested in joining the Grant Thornton team, please send a resume to Larry Glassman at Grant Thornton LLP, 2070 Chain Bridge Road, Suite 375, Vienna, VA 22182-2536, fax to 703/848-9580, or by e-mail to lglassman@gt.com.

EOE. M/F/H/V.



May and June 1999 Courses at The National Capital Training Center, Graduate School, USDA

May 1999

3-6	Federal Appropriations Law
7	Federal Appropriations Law
10-12	Budget Justification and Presentation
13-14	Federal Budget Process
17-19	Federal Budgeting for Non-Budget Personnel
19-21	Federal Cost Accounting
24-27	Budget Formulation
26-28	Working Capital Funds

June 1999

4	Prompt Payment Act
7-9	Federal Accounting Standards
8-11	Budget Analysis Workshop
14-16	Introduction to Federal Budgeting
17-18	Accounting for Non-Accountants
21-24	Budget Execution
23-25	Basic Cost Accounting
28-7/1	Federal Appropriations Law

To register for these courses, fax or mail your training form to The National Capital Training Center, Graduate School, USDA, 600 Maryland Avenue, SW., Room 280, Washington, DC 20024-2520, Voice (202) 314-3407, Fax (202) 479-4970. Note: The Graduate School needs instructors to teach accounting courses to federal government employees. Candidates must be able to objectively demonstrate successful training experience in the federal environment and knowledge of the practical application of the subject matter in the work environment. Applicants should have one to five years professional experience in the subject area. Instructional experience is strongly desired. Must be willing to travel to various locations in the U.S.

May and June 1999 Courses at the Inspectors General Auditor Training Institute (IGATI)

May 1999

10-28	Introductory Auditor Training
20-21	Activity-Based Costing
24-25	Using the Internet as an Audit Tool

June 1999

14-15	Control Objectives for Info & Related Tech (COBIT)
23-25	Advanced Audit Tools and Techniques
28-29	Writing Successful Audit Reports
29-30	Making Effective Audit Presentations

To register for any of these courses or if you have any questions, please call Gale Moore, Registrar, at (703) 805-4501. An SF182, SF1556, other training authorization forms, VISA IMPAC card, or personal checks may be sent to Registrar, IGATI, P.O. Box 518, Ft. Belvoir, Virginia 22060 or faxed to (703) 805-4503. All classes are held at 5500 21st St., Ft. Belvoir, Virginia. Special arrangements can be made to have dedicated classes given on-site. Please call for details.

**UNITED STATES NUCLEAR REGULATORY COMMISSION
OFFICE OF THE CHIEF FINANCIAL OFFICER
Rockville, Maryland**

- **BUDGET ANALYST, GG-9/11/12/13**
- **PROGRAM ANALYST, GG-13**

The U.S. Nuclear Regulatory Commission (NRC) is an independent, excepted service agency created by the Energy Reorganization Act of 1974. The mission of the NRC is to regulate the Nation's civilian use of byproduct, source, and special nuclear materials to ensure adequate protection of public health and safety, to promote the common defense and security, and to protect the environment. The Office of the Chief Financial Officer (OCFO) is responsible for agency-wide financial planning, policy, operations and systems. Compensation for these positions will be commensurate with experience, education, and other qualifications.

DESCRIPTION OF DUTIES:

Budget Analyst: (Vacancy announcement #R9949003) Develop and implement agency wide policies and procedures to be used in the formulation of the NRC budget. Responsibilities include production of budget documents including internal budget to the Commission, submission to the Office of Management and Budget (OMB), and submission to Congress.

Program Analyst: (Vacancy announcement # 9949012) Conducts independent, extensive, and complex evaluations of significant NRC policy, program, and resource issues that have a major impact throughout the NRC and makes recommendations to management.

Applicants must address the rating factors. All NRC vacancy announcements are available on the Internet at: <http://www.nrc.gov> or by calling Personnel Smartline (301) 415-8550 or 1-800-952-9678. For additional information please contact Robin Avent at (301) 415-7018.

**May and June 1999 Courses at
The Center for Applied Financial Management**

May 1999

3-4	Implications of Federal Appropriations Law
6	Standard General Ledger: Upward and Downward Adjustments
11-12	SF 224: Statement of Transactions
12-14	Survey of Federal Accounting Concepts and Standards
13	Reconciling the Statement of Differences
14	Reconciling the Fund Balance with Treasury
19-20	Standard General Ledger: (Basic)

June 1999

1	Managing Your Imprest Fund
1-2	Unlocking Key Reports
10-11	Accrual World
15-16	Standard General Ledger: (Basic)
17-18	Standard General Ledger: Advanced
24	Reconciling the Fund Balance with Treasury
29	Certifying Officers: Your Roles & Responsibilities
29-30	SF 224: Statement of Transactions

Contact Kimberly Pringle at (202) 874-9560 for more information or fax requests to (202) 874-9629. To register for Center courses, submit an SF-182 to the Registrar, The Center for Applied Financial Management, 1990 K Street N.W., Washington, DC 20227. All courses are held at 1990 K Street location, unless otherwise noted.

**Association of Government Accountants Washington DC Chapter and
CFO Council's Financial Systems Committee**

Presents

Enhancing Enterprise Performance – How the Use of Systems Can Improve Performance

May 10-11, 1999

May 10, 1999

- 7:30 am Registration
- 8:00 am Keynote Address - R. Schuyler Leshner, Deputy CFO, Department of Interior, Chair of the Financial Systems Committee, CFO Council
- 8:30 am Joint Financial Management Improvement Program Updated System Requirements for Enhancing Performance - Karen Cleary Alderman, Executive Director, JFMIP; Paul J. Valentic, Staff Accountant, Department of Education; Eileen Rollyson, General Services Administration; Mary Lou Lindholm, Office of Personnel Management; Debra E. Watson, National Science Foundation
- 9:45 am Break
- 10:00 am Joint Financial Management Improvement Program Certification Requirements and Process - Steve Balsam, JFMIP; Jean Holcombe, Office of Management and Budget; Bill Gromley, General Services Administration
- 11:15 am Government Performance and Results Act Implementation – Is It Working? - John Murphy, Department of Treasury; Gregg Pane, Department of Veterans Affairs
- Noon Lunch
- 1:00 pm Surviving the Implementation of FACTS II - Jeff Hoge, Department of Treasury; Chris Fairhall, Office of Management and Budget; Joanne Rosenkilde, Social Security Administration
- 2:15 pm Improving Performance with Cost Accounting and Fixed Assets System Functionality - Steve Varholy, NASA; Fred Alt, General Services Administration
- 3:30 pm Break
- 3:45 pm Improving Payment Performance with Electronic Initiatives - Martha Orr, Department of Veterans Affairs; David Temoshok, General Services Administration
- 4:30 pm Program Ends

May 11, 1999

- 7:30 am Registration
- 8:00 am Keynote Address - Therese Morin, PricewaterhouseCoopers
- 8:30 am Market Shift from Financial Systems to Enterprise-wide Solutions - Zipora Brown, American Management Systems; Russ Goodrich, SAP; John Klem, PeopleSoft Federal; Joe Scalfani, Oracle Corporation
- 10:00 am Break
- 10:15 am Making the Enterprise-wide Solutions Work - John P. Mitchell, U.S. Mint; Jim Lebinski, Gartner Group
- 11:30 am Vendor Demos
- Noon Lunch
- 1:00 pm Best Practices in Implementing Systems - Susan Graham, PricewaterhouseCoopers; Glenn Leuschner, National Security Agency; Todd Turner, Department of Treasury
- 2:30 pm System Features for the Future - Tony Trenkle, Social Security Administration; Jerry Williams, Department of Defense
- 3:30 pm Break
- 3:45 pm Contingency Planning – How to Reduce the System Impact of Year 2000 - Ken Buckley, Federal Reserve Board of Governors; Keith Rhodes, General Accounting Office
- 4:30 pm Program Ends

Recommended 16 Hours CPE

J W Marriott Hotel
1331 Pennsylvania Avenue, NW
Washington, DC

For more information, call Chris Reed (703) 741-2397

Association of Government Accountants Washington DC Chapter and
CFO Council's Financial Systems Committee

Presents

Enhancing Enterprise Performance – How the Use of Systems Can Improve Performance
Sponsored by PricewaterhouseCoopers

May 10-11, 1999

Registration Fee

	1 Day	Conference
AGA Members:	\$145	\$245
AGA with Govt. Training Form	\$165	\$265
Non-Members	\$165	\$265
Non-Members with Govt. Training Form	\$185	\$285

Payment Method

- Credit Card (Master Card, VISA, Diners Club, Carte Blanche)
- Training Authorization Form (Please bring a copy of SF 182)
- Check (Payable to AGA - Washington DC Chapter)

Registration Form

Select Day(s): May 10th May 11th Both Days

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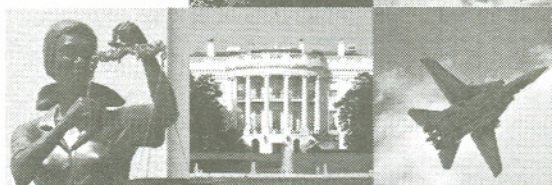
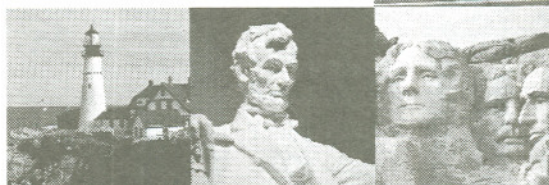
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