

The Washington Connection

ASSOCIATION OF GOVERNMENT ACCOUNTANTS
WASHINGTON D.C. CHAPTER



Issue 7 • March 2009

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Snapshots CHINESE NEW YEAR



LUNCHEON SERIES



Read Bio

Larry White,

Captain, USCG (Ret.), CPA, CMA, CFP, CGFM

Executive Director: Resource Consumption Accounting Institute

March 19th, 2009

We are greatly honored for CAPT. Larry White, Captain, USCG (Ret.), CPA, CMA, CFP, CGFM and Executive Director of the Resource Consumption Accounting Institute, to join us as our luncheon speaker on March 19th.

Captain White has extensive experience with financial systems, accounting transaction processing, and many other areas of accounting.

The luncheon will be held on March 19th, 2009,
11:40-1:00 at the Army Navy Club.

Announcements

Audio Conference - Free for AGA-DC Members!

*"The Future of Government Auditing -
Which Direction(s) Are We Going?"*

| [Read More](#) |

Wednesday, April 8th • 2:00 to 3:50 p.m.

2 hours of CPE issued by the AGA National Office

See our website for information on how to register.
HURRY! Space is limited. • Registration ends on April 3rd.

Save The Date: Spring Conference

The Association of Government Accountants Washington, DC Chapter will be hosting its annual spring conference on May 12 and 13, 2009. This 2-day conference will address emerging issues related to federal financial management and systems.

Dates: Tuesday, May 12 and Wednesday, May 13, 2009
Time: 8:00 AM – 4:30 PM
Location: Ronald Reagan Building | [Read More](#) |
Continuing Education: 15 CPE

*Click here to sign up to get newsletter and meeting notices automatically
e-mailed <http://agadc.org/mlistsubscribe.php>*

Note From the Editor

by Leon Fleischer, Editor

I hope everyone enjoyed our previous February issue. I attended the AGA National Leadership Conference in February, and it was another outstanding conference. There were terrific speakers and I felt so fortunate to be able to listen and learn from their presentations. For me personally, one of the many aspects I enjoy of being an AGA member is attending the various conferences put on during the year. It's a great way to earn CPE credits and also to learn and enjoy at the same time. Please note that there are several upcoming AGA conferences and there is information on these conferences in this newsletter (please see website for additional detail). On May 12 and 13th, our chapter will be hosting the AGA-DC/GWSCPA 8th annual conference at the Ronald Reagan Building (15 hours CPE credit). On June 21-24, AGA will be hosting its 58th Annual Professional Development Conference & Exposition (PDC) in the "Big Easy"—this is the premier education and networking event of the year. At the PDC, you can hear from dynamic speakers, make new contacts, and experience all the culture that New Orleans has to offer. I encourage everyone to take a look at attending one or both of these outstanding conferences.

This newsletter is only made possible because of the contribution of articles from the chapter's members. Thank you for all who submitted articles—these articles reflected the depth of knowledge and experience in this group, and the newsletter team is fortunate enough to review and publish these articles. We hope that you enjoy the newsletter and find it helpful for keeping up to date on events in the chapter and in AGA. Our team strives to produce a high quality newsletter notifying AGA D.C. members of Chapter and National events and services. And, if you are not already a member, we encourage you to join the AGA D.C. Chapter and enjoy the many benefits it offer, in particular the high quality luncheon series, learning opportunities, and conferences.



Do you have any comments or suggestions regarding the newsletter? Do you have an article you would like to see printed? Have you developed a time-saving process or procedure on the job? Have you traveled to any interesting locations? The Washington Connection requests that you submit any and all items of interest to our federal, state, and local members including: reviews of recently published books related to financial management; unique travel experiences or assignments; lessons learned on roll-outs of new systems; appointments or promotions; employment opportunities; and noteworthy accomplishments by our members. We also welcome digital photos that accompany your submission. Your articles, comments, and ideas are what make this newsletter go and we welcome all input!

The deadline for submitting articles to appear in the April 2009 issue is March 20, 2009. Please send your comments and contributions to Leon Fleischer, the newsletter editor at leon.fleischer@sba.gov.

Sincerely,

Leon Fleischer

Leon Fleischer,



Newsletter Team

Leon Fleischer, Editor

Jorge Asef-Sargent, Assistant Editor

Erwin Solbach, Graphics

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President's Message



by **Ann Davis**

March begins with our ever popular monthly luncheon featuring Retired Captain Larry White, Executive Director of the Resource Consumption Accounting Institute, on March 19, 2009 Army Navy Club, 11:45 AM - 1:45 PM. Come and join us for great food, an informative topic and networking. Remember to get your tickets early!

Still in the works are plans for March 10 and 18, 2009 respectively. Our Early Careers Committee is planning its first Luncheon Speaker Series and a Happy Hour at Chef Geoff's, Metro Center. Be on the lookout for the email announcement.

Tentatively scheduled on March 28, we plan to partner with the Montgomery / Prince George's Chapter and the DC Habitat for the Homeless to build a new home for a worthy family. Between the DC Chapter and Montgomery / Prince George's Chapters, we committed to bringing up to 20 volunteers. So, please make plans to join us. Volunteers should arrive at the site and plan to work from 8:15 to 4:00 PM. A lunch break is planned for 12:00 - 12:45 PM. Look for an email notification for more details.



Save the Dates:

April 8, 2009 - Audio Conference "The Future of Government Auditing - Which Direction(s) Are We Heading?", Department of Veterans Affairs, Washington, DC, 2-4 PM, 2 CPEs

April 10 and 17, 2009 - White House Tour - more details to follow

April 21, 2009 - Monthly Luncheon - For April, we are changing our venue to Clyde's of Gallery Place! Announcement of Speaker to follow. 11:45 - 1:45 PM. Please remember to bring your old cell phones and eyeglasses for donation.

April 22, 2009 - Membership / Liaison Committee Spring Luncheon, 12:00 - 1:00 PM, Speaker and Location announcement to will be forthcoming.

TBD - Virginia Vineyards Tour. You can look forward to new vineyards.

Please refer to our website at www.agadc.org for details

Ann Davis

Ann Davis

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Request for Newsletter Submissions, Comments, or Suggestions

Do you have any comments or suggestions regarding the newsletter? Do you have an article you would like to see in print? Have you developed a time-saving process or procedure on the job? Have you traveled to any interesting locations? The Washington Connection requests that you submit any and all items of interest to our federal, state, and local members including: reviews of recently published books related to financial management; unique travel experiences or assignments; lessons learned on roll-outs of new systems; appointments or promotions; employment opportunities; and noteworthy accomplishments by our members. We also welcome digital photos that accompany your submission.

The Washington Connection will not be issued in July or August. The deadline for submitting articles to appear in the **April 2009** issue is **March 20, 2009**. Please send you comments and contributions to **Leon Fleischer**, the newsletter editor for the 2009-2010 program year, at leon.fleischer@sba.gov.



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Grant Thornton

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Who is Susan Johnson?



Name: Susan Johnson

AGA Position: Education Director, Washington, DC Chapter

Company: LMI

Title: Research Fellow

Background:

How long have you been a member of AGA? I joined AGA in the mid-90's.

How has AGA helped you with your career? I'd say it's helped me in three key ways. First, being a CGFM has been a great addition to my CPA and CMA certifications. It gives my clients confidence that I understand the unique aspects of government financial management and can speak their language.

Second, I find the networking opportunities provided through AGA-DC events to be invaluable. In fact, I met my husband, Steve, at an AGA-DC luncheon back in 2000 (not that I am promising the same results for everyone!). Being on the board of directors these past 6 years has allowed me to get to know a variety of financial management professionals across government and private industry.

Most importantly, I greatly value the opportunity that has been given me to plan the chapter's annual spring conference over the last several years. My involvement began over 6 years ago when, with the encouragement of my director, Ron Rhodes, I "crashed" an AGA-DC board meeting and volunteered my services to the chapter. Under the wing of John Cherbini (then AGA-DC Education Director) I learned about all that is required in planning a conference. Since then, I have been involved to varying degrees over the years in planning the annual spring conference for the Washington, DC chapter. I have networked with a variety of professionals, and the relationships built as a result are much stronger than those attained by exchanging business cards at a professional event. As an added benefit, the conference serves as a reunion for me, catching up with friends and colleagues I haven't seen in a while.

I have been very fortunate to have a great supporting cast, including a well-connected conference planning committee comprised of staff, managers and executives from both the government and private sector. I also greatly appreciate the immense support I have received this year from my two Assistant Directors - Rose Gaines from VA, who organizes and runs our audio conferences, and Mike Allen from LMI, who has tag-teamed with me

in planning the conference the past several years.

What advice do you have for someone thinking of joining the AGA? Don't wait - do it now. And, don't just join, come to the meetings and other events and get involved.

What is the best thing about working in government service? I work for LMI, which is a not-for-profit government consultancy. Our client base spans both civilian and defense agencies in the federal government and state and local governments. It's been very rewarding to apply my knowledge and skills to improve financial management for my government clients, whether it's providing independent verification and validation services for a financial system implementation, evaluating systems for compliance with FSIO core financial system requirements, or designing improved business processes.

What has been the biggest obstacle in getting where you are today? Finding the time to do it all has probably been my biggest obstacle. Time management starts with defining your values, setting goals, and then determining actions to meet those goals. I try to remind myself of that when my daily activities seem to get out of sync with my values and goals. Prioritization is critically important.

What is your favorite hobby or outside activity? My twin boys keep me happily busy.

What is your favorite flavor of ice cream? Chocolate Devotion from Cold Stone Creamery.

Anything else that you would like to highlight? I'm proud of the strides we have made in the last few years in expanding our education program for the Washington, DC chapter. This year, we held six free audio conferences and hosted an AGA-sponsored training course that sold out way in advance. Combined with the monthly chapter luncheons organized by my fellow directors, our chapter offered over 40 hours of CPE this year for our CGFM's. For more information, see our training brochure on our website.

Susan Johnson

Susan Johnson

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WANT TO HELP?

If you're interested in being a liaison or joining the mentor program, as either a mentor or mentee, please contact Ruthie Apelt: ruth.apelt@thomson.com

Connect to the World of Government

Join AGA

Connect to
the World of
Government
Accountability

AGA serves government accountability professionals by providing quality education, fostering professional development and certification, and supporting standards and research to advance government accountability.

Click on the link below to view a short AGA video:
<http://www.agacgfm.org/downloads/agaweb.wmv>

CAPT. Larry White



Biography

Larry R. White is the Executive Director of the Resource Consumption Accounting (RCA) Institute. His personal mission is to reinvigorate the practice of management accounting to improve manager’s optimization

decisions about enterprise operations based on a foundation of solid principles and disciplined practice.

Larry retired from the U.S. Coast Guard in July 2008 after a 28 year career where he served as Commanding Officer of the service-wide Finance Center, Deputy CFO, Chief of the Office of Financial Systems, Budget Execution Division Chief, and Comptroller of 3 major commands. He was National Chairman of the Board of the Institute of Management Accountants from 2004-2005 and continues to serve on IMA’s Board of Directors. He is a member of the International Public Sector Accounting Standards Board of the International Federation of Accountants and a member of the Association of

Government Accountants Professional Certification Board.

Larry has extensive experience with financial systems, accounting transaction processing, cost management, budgeting, lean and six sigma process improvement, and leadership in the financial management function. He was the 2003 winner of the Consortium for Advanced Manufacturing-International’s Bonsack Award for “Distinguished Contribution to the Advancement of Cost Management.” He also serves on the Editorial Advisory Board of Cost Management magazine. Larry was a founding member of the RCA Interest Group at CAM-I and was active in all RCA validation and research activities from 2001 until the Interest Group concluded its work in late 2007.

Larry earned a bachelors degree from the US Coast Guard Academy, an MBA from Columbia University, and is a Certified Management Accountant, Certified Financial Manager, Certified Public Accountant, and Certified Government Financial Manager.

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AGA-DC/GWSCPA 8th Annual Conference

Financial Management in Challenging Times

May 12-13, 2009

Highlights

Join us for our annual spring conference. This year's theme focuses on the challenging financial times faced by the federal government and how the federal financial management community can respond to these challenges.

Conference Information

CPE credits: 15 hours CPE credit (recommended) for each paid attendee
Length : 2 days (from 8:00 a.m. to 4:30 p.m.)

Registration

AGA/GWSCPA members: \$375 early registration fee by April 24 (\$425 after April 24)
Non-members: \$425 early registration fee by April 24 (\$475 after April 24)
Group discount: 5 percent for three or more. 10 percent for six or more
Registration deadline: Wednesday, May 6, 2009. Space is limited, so register early.

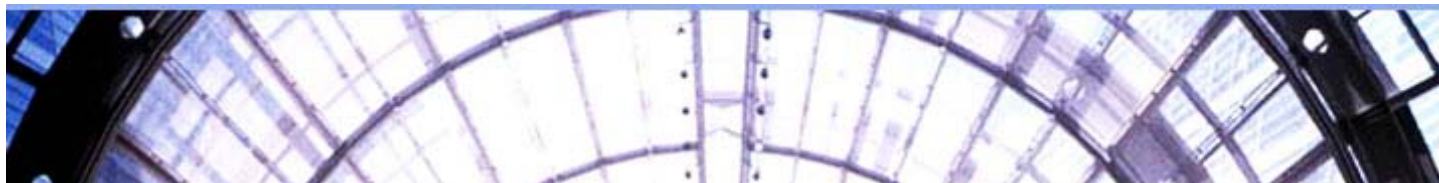
Location

Ronald Reagan Building and International Trade Center, Pavilion Ballroom
1300 Pennsylvania Avenue, NW
Washington, DC 20004

Suggested Attendees

Government financial management professionals, accounting, audit, and other professionals who deal with government financial management professionals.

For more information and to register, visit: <http://www.agadc.org>



The MIL logo, featuring the letters "MIL" in a bold, blue, sans-serif font, with two parallel blue diagonal lines intersecting the text.

Consider a Career in Government Financial Management

Beyond Checking the Box  *It's Not Enough to Do Just Enough...*

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DEVELOPMENT CONFERENCE
& EXPOSITION

JAZZING IT UP.

Best Practices in Government Accountability

June 21-24, 2009 | New Orleans Marriott Hotel and Sheraton New Orleans | New Orleans, LA



Welcome!

Join us in the “Big Easy” June 21–24, 2009, for AGA’s 58th Annual Professional Development Conference & Exposition (PDC)—the premier education and networking event of the year.

The PDC is the authoritative source for the knowledge and contacts you need to succeed in today’s constantly changing environment. Hear from top-notch speakers, make new contacts, learn about the latest research, discover innovative management techniques and see the technological tools that can aid efficiency and improve effectiveness.

AGA has been a leader in providing the best training for more than 58 years, and this is the place where it all comes together. Offering 24 CPE hours, timely topics and an impressive line-up of speakers, PDC 2009 promises to be one of the Association's best.

From the practical to the theoretical, sessions will help attendees hone their skills to bring greater efficiency and effectiveness to government operations. Exhibitors are also available to demonstrate the newest products, tools and techniques to help your agency achieve its mission.

In addition to an excellent technical education program, the PDC is packed with opportunities to network with colleagues from around the country and make new friends. While you’re here, please be sure to experience all the music, culture, history and fine dining New Orleans has to offer.

Laissez Les Bon Temps Roulez—register today!

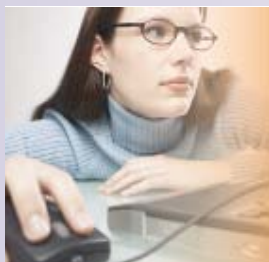
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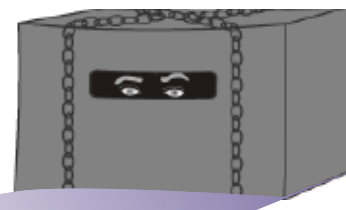


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- [AICPA Home Page](#)



Inside the Black Box

by Simcha Kuritzky, CGFM CPA



Capitalizing Expenses

OMB Schedule F and the Balance Sheet

Background

Buried deep in OMB Circular A-11 section 86 is a balance sheet. Most agencies are blissfully unaware of this, since MAX Schedule F Balance Sheet is only required for enterprise funds, financial vehicles, credit liquidating and financing accounts, and some revolving funds. While OMB requires that the information agencies submit in Schedule F be consistent with the agency's Form and Content reports, the OMB format and numbering scheme is not consistent with the Standard General Ledger (SGL) or the Form and Content reports.

Nomenclature/Numeration

The Form and Content (F&C) Balance Sheet has 35 lines, of which 6 are totals and 2 are not mapped to SGL accounts but instead point to supplemental information. So effectively they are a two-digit number with 27 groups of accounts. Schedule F uses a four-digit line number, which sometimes is the same or nearly the same as the SGL account but usually is not. There are 53 different line numbers, but ten are total lines and there appears to be one total line without a line number, so there are 43 groups of accounts.

Crosswalk of Schedule F to SGL

Schedule F line

USSGL

1101	1010, 1090
1102	1610-1618, 1630-1639
1104	1620-1623
1106	1310-1399 (federal only, assuming no credit reform)
1107	1410 (federal only)
1201	1690
1206	1310-1349, 1351, 1360-1369 (non-federal only, non-credit reform)
1207	1410 (non-federal only)
1401	1350 (post-1991 direct loans only)
1402	1340 (post-1991 direct loans only)
1403	1310 (post-1991 direct loans only)
1404	1551 (post-1991 direct loans only)
1405	1399 (post-1991 direct loans only)
1501	1310 (post-1991 defaulted guaranteed loans only)
1502	1340 (post-1991 defaulted guaranteed loans only)
1504	1551 (post-1991 defaulted guaranteed loans only)
1505	1399 (post-1991 defaulted guaranteed loans only)
1601	1350 (pre-1992 direct loans only)
1602	1340 (pre-1992 direct loans only)

Inside the Black Box (Cont'd.)

Schedule F line

USSGL

1603	1359 (pre-1992 direct loans only)
1605	1310 (pre-1992 direct loans only)
1606	1551 (pre-1992 direct loans only)
1701	1310 (pre-1992 defaulted guaranteed loans only)
1702	1340 (pre-1992 defaulted guaranteed loans only)
1703	1349 (pre-1992 defaulted guaranteed loans only)
1705	1310 (pre-1992 defaulted guaranteed loans only)
1706	1551 (pre-1992 defaulted guaranteed loans only)
1801	1110-1200
1802	1511-1599 (except 1551 credit reform)
1803	1711-1899
1901	1921-1990
2101	2110-2130 (federal only)
2102	2140-2141 (federal only)
2103	2510-2590 (federal only)
2104	2970-2985
2105	2150-55, 2170, 2990 (federal only)
2201	2110-2130 (non-federal only)
2202	2140-2141 (non-federal only)
2203	2530-2590 (non-federal only)
2204	2180
2205	2940
2206	2610-2690
2207	2160, 2190-2400, 2910-2920, 2960, 2990-2995 (non-federal only)
3100	3100 (post-close)
3300	3310 (post-close)

Complicating the crosswalk is the fact that many balance sheet accounts may not be used by the types of funds that report on Schedule F. The main differences between Schedule F's requirements and the SGL is that Schedule F segregates federal from public receivables and payables, and a great deal of attention is spent on loans and guarantees. The credit reform accounts are split into pre- and post-credit reform legislation, and direct loans versus guarantees versus defaulted guaranteed loans. While agencies that grant or guarantee loans probably keep these different types of activities in different funds or sub-funds, they might find it easier to report balances if they add subaccounts to 1350 Loans, 1340 Interest Receivable, and 1310 Accounts Receivable.

The numbering of the lines in Schedule F is also confusing. While the asset, liability and equity accounts all begin with 1, 2, and 3 as in the SGL, only the equity accounts mostly match the SGL number scheme. For example, 1010 Fund Balance with Treasury is first in the SGL and Schedule F, but other cash accounts, which come directly after in the SGL, are near the end of assets in Schedule F (line 1801). Investments come next in Schedule F, but are after receivables, pre-

Inside the Black Box (Cont'd.)

payments, and inventory in the SGL. Account 1551 Foreclosed Property is mixed in with receivables for credit reform funds on the Schedule F. So building the Schedule F from an SGL trial balance is not an easy task.

Crosswalk of Schedule F to Balance Sheet

Schedule F	USSGL
1101	line 1
1102	line 2 (Treasury only)
1104	line 2 (non-Treasury only)
1106	lines 3-4
1107	line 5
1201	line 8
1206	lines 9-10
1207	line 14 (advances)
1401-1706	line 11
1801	line 7
1802	line 12
1803	line 13
1901	line 14 (other)
2101	line 17 (excluding interest payable)
2102	lines 17-18 (interest payable only)
2103	line 18 (excluding interest payable)
2104	line 19 (Treasury only)
2105	line 19 (non-Treasury only)
2201	line 21 (excluding interest payable)
2202	lines 21, 23 (interest payable only)
2203	line 23 (excluding interest payable)
2204	line 22
2205	line 27 (capital lease liability only)
2206	line 24
2207	line 27 (excluding capital lease liability)
3100	lines 30-31
3300	lines 32-33

Since both the Form and Content (F&C) Balance Sheet and Schedule F split out federal and public receivables and payables, I thought it might be easier to map those two reports to each other. However, in addition to the credit reform accounting details (all in line 11 of F&C), Schedule F reports 2140 Interest Payable and 2940 Capital Lease Liability on their own lines whereas F&C combines them with similar liabilities. Liabilities to and Investments with Treasury are also split out from other liabilities. So mapping lines is not an easy task, either.

Inside the Black Box (Cont'd.)

Conclusion

None of my clients prepare the Schedule F, so I don't know exactly what's involved. It would be nice if OMB allowed agencies to submit a trial balance with additional flags to indicate how much is associated with which type of security, as Treasury has done with FACTS, but there's no hint of that in A-11. It appears that OMB hasn't made much effort to harmonize their Schedule F with the SGL chart of accounts or the Form and Content reports.

Simcha Kuritzky
Simcha Kuritzky, CGFM CPA

Comments and critiques, as well as specific questions or suggestions for future topics, are always welcome. Send them to Simcha.Kuritzky@CGIFederal.com, and not to the AGA.

This column is provided as part of a free exchange of ideas in federal accounting, and is not reviewed substantively before publication.

Back to Basics

Back to Basics in Management Accounting: Resource Consumption Accounting

Management Accounting is the area of accounting meant to focus on providing managers at all levels of the organization the information they need to make decisions that optimize their enterprise. However, that objective is nearly always subordinated in practice and in academia to providing cost and valuation information for GAAP financial reporting. Learn how management accounting can look when it is clearly focused on managerial decisions and providing a solid model of business operations and resource flows. Resource Consumption Accounting seeks to raise the standard of management accounting and quality of practice by creating an approach based on principles that support managerial decision making uncompromised by the “generally accepted” principles of financial accounting and reporting which are primarily focused on external stakeholders.

Snapshot

CHINESE NEW YEAR



Federal News Article

What We're Paying For

By John Mercer
February 18, 2009

The federal government faces an extreme budget crunch, with the deficit exploding upward after financial bailouts and the economic stimulus package. President Obama knows he must cut unnecessary spending wherever he can find it, while squeezing maximum value out of every remaining dollar.

In announcing his government reform agenda last fall, Obama said he would create a White House SWAT team "to improve results and outcomes for federal government programs while eliminating waste and inefficiency." At the helm, he said, will be a chief performance officer, who "will work with federal agencies to set tough performance targets and hold managers responsible for progress." He also called for eliminating middle management positions in Washington and shifting those staff resources to front-line positions in the field.

To succeed, the Obama administration must bring about a dramatic transformation in transparency and accountability throughout the federal government. The best way is through a system of cascading performance budgets that show how spending is linked to planned results in every program at every level of an agency.

The traditional line-item budget shows program costs by type -- salaries, benefits, supplies, utilities, travel, etc. It reveals how funds are spent, but it says nothing about what agencies should get for that money. These budgets provide little guidance in identifying ineffective programs or uncovering waste.

A performance budget, on the other hand, shows the relationship between spending and results. It provides each organization in the agency measurable, outcome-oriented goals linked to dollar amounts. Performance budgets also offer strategy summaries explaining how each goal should be met and which man-

ager is leading the effort.

The key to making this type of budget work is in not stopping at just the highest levels of a department. A cascaded performance budget shows the relationship between spending and results down through every level and manager in an agency, even out to remote field offices. It shows what service levels and results should be expected each step of the way, including how those results support higher-level goals and link to lower-level ones.

The Government Performance and Results Act of 1993 laid a foundation for moving toward performance budgeting, by requiring federal agencies to have strategic plans and annual performance plans with measurable goals. OMB has built on this requirement in recent years with its budget and performance integration initiative, aimed at getting agencies to link their budget costs to planned results. However, this initiative has been limited to just the goals and measures of the higher-level organizational units, which is where OMB's attention is focused. There is no linkage down to program activities in the field. This is inadequate because it is the local office activities that often determine the success of a program.

Some agencies have moved toward performance budgeting. But their plans generally lack the cascading details showing how costs are expected to generate results. They fail to track goals, strategies, and costs all the way through the organization down to first-line supervisors. They give little clue as to who will do what, why, where and at what cost -- or how those plans support agencywide goals. This is exactly what the Obama administration will need to see if its government accountability reforms are to succeed.

Government organizations often are reluctant to show detailed cost and performance relationships on a program-by-program or manager-specific basis. And they aren't being pushed to do so by OMB or Congress, which has shown no interest in this type of transparency.

Federal News Article (Cont'd.)

Congress has been remiss in its lack of attention to the relationship between spending and measurable results. Committees have ignored performance-based budgeting almost entirely, showing little knowledge of or interest in this crucial reform. Justifying favored spending based on the size or importance of a problem is much easier than basing it on objective measures of expected outcomes. You won't find many congressional earmarks highlighted in an agency's annual performance plan, because their relationship to a program's planned outcomes often is nonexistent.

Since 1998, a cost accounting standard in government has been aimed at showing the unit costs of program activities and outputs, such as per inspection conducted or client served. This data would be especially revealing in performance budgets when linked to program results. But according to a 2007 Government Accountability Office report, few agencies meet this standard. Unfortunately, OMB and Congress don't seem to mind, since neither has pressed agencies for better compliance.

If the new administration requires real performance budgets from agencies, the new chief performance officer and SWAT team will have powerful tools to do their jobs. So, too, will agency managers, congressional appropriators and oversight committees.

And if these cascaded budgets were posted online for public viewing, government transparency and accountability would be truly revolutionized. This would be the type of change Obama promised.

Brian Friel covered management and human resources at Government Executive for six years and is now a National Journal staff correspondent.

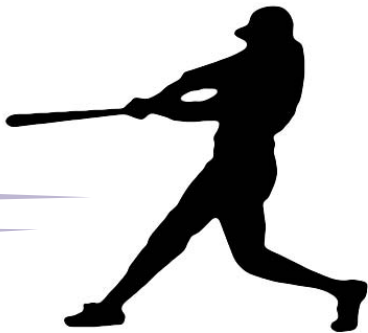
Win Baseball Tickets at next Luncheon!

There will be a drawing at every monthly luncheon for 2 free tickets to a Washington National's game. Another great incentive to attend the monthly meetings!



Winner!

Bert Edwards



Federal Financial
Management
Conference



Financial
Management
in Transition

Federal Financial Management Conference

Thursday March 12, 2009

Sponsored by the JFMIP Principals,
Financial Systems Integration Office,
General Services Administration,
and Graduate School, USDA

Keynote Speaker

- Gene Dodaro, Acting Comptroller General of the United States,
Government Accountability Office

Session Topics:

- Auditing Information System Controls in the Federal Government
- Standardize, Consolidate and Optimize Financial Management
- Improving the Relevance of Financial Reports-PAR Pilot
- Federal Financial Accounting –Changes on the Horizon
- Human Capital Best Practices for the Financial Community
- Fiscal Turmoil: The Role of the Auditors in Oversight and Accountability
- Implementing the Federal Funding Accountability and Transparency Act
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March Is CGFM Month in the District of Columbia

DC Mayor Adrian M. Fenty recently proclaimed March 2009 as Certified Government Financial Manager Month in the District of Columbia. The proclamation recognized the members of DC Chapter that is part of a network of 15,000 members in 97 chapters in the United States and around the world. The Certificate of Recognition stated that Association of Government Accountants continues to educate financial managers with emphasis on standards of conduct, honor and character. See below a copy of Proclamation.



The Washington, DC Chapter of AGA is Sponsoring 2 Hours of Free CPE for its Members!

The Chapter will participate in an audio conference, hosted by AGA National, on Wednesday, April 8 from 2:00 to 3:50 p.m. entitled, "The Future of Government Auditing—Which Direction(s) Are We Heading?"

The audio conference will be held at 810 Vermont Ave., NW, Washington, DC 20420. Space is limited, so please register online at www.agadc.org **BY COB FRIDAY, APRIL 3**. A confirmation will be emailed to each registered participant. (Please note: In order to participate, you must attend in person.)

For further questions, please contact Rose Gaines at RoseM.Gaines@va.gov or 202-461-6104.

The Future of Government Auditing—Which Direction(s) Are We Heading?

Auditing has evolved over the years with many different types of audits being developed—financial, performance, follow-up, managerial, operational, etc. Some believe auditors have become too cozy with the auditees and have sacrificed their independence for cooperation and expediency, while others view auditing from a “gotcha” mentality whereby it is the role of the auditor to find as many things wrong as necessary and catch the bad guys.

Listen as a group of experienced, audit executives from each level of government address specific questions regarding the direction auditing is taking and what the audit industry must do to maintain its credibility. Learn the differences—and similarities—in the perspectives these experts bring to the table.

To share their practical experiences in auditing and views towards the future of auditing are **Jeanette M. Franzel, CGFM, CPA**, Director of Financial Management and Assurance, U.S. Government Accountability Office; **David R. Hancox, CGFM, CIA**, Audit Director, Office of the State Comptroller, State of New York; and **Drummond Kahn, CGFM, CIA**, Director of Audit Services, City of Portland, Oregon.

Please join us for two hours of lively discussion about this important and timely topic. In addition to the speakers commentary, there will be approximately 20 minutes for Q & A so that the participants can ask the speakers questions and share their own experiences.

Learning Objectives:	To learn how auditing has evolved and which direction(s) it s heading
Prerequisite:	Some familiarity with auditing
Advance Prep:	None required
CPE:	Two credit hours
Field of Study:	Auditing

Membership & Liaison

“Membership/Liaison Committee Hosts Free Luncheon Wed., April 22: What Does Our Survey Say About Us and What Services Do We Provide in the Future?”

On Wed., April 22, 2009 at Noon the AGA D.C. Membership/Liaison Committee will host a free luncheon with speakers addressing “What Does Our Survey Say About Us and What Services Do We Provide in the Future?” Members are now completing our survey and we will soon have the results about what the survey conveys about our membership. One area addressed in the survey is the use of networking tools such as “LinkedIn” and “Facebook.” Should we provide such tools to our members? Come to our luncheon, hear what others have to say and share your thoughts about what you need from AGA D.C.

For reservations, contact: Ruthie Apelt at ruth.apelt@thomsonreuters.com or Marguerite Nealon at wnealon01@aol.com.

Marguerite Nealon
Tel: 202/366-8009

Community Service

Our March Community Service project will be partnering with the Montgomery/Prince George's Chapter of the AGA and working on a house for DC Habitat for the Homeless. The tentative date is March 28th and we are scheduled to bring up to 20 volunteers between the DC Chapter and Montgomery/Prince George's Chapter. On this day with the assistance of trained staff from Habitat from the Homeless we will assist them in building a new home for a needy family. Volunteers will arrive at the site and work from 8:15 to 4:00 PM with a lunch break from 12:00 -12:45. All volunteers must be 18 years of age and complete a liability form and bring the form with them. Here are some things to keep in mind:

- We work from 8:15-4:00 with a lunch break from 12:00-12:45. Please plan to come on time and stay the entire day. If you cannot work for the entire day please don't volunteer. This allows us to get as much done as

possible, since it usually takes a while to train volunteers in the day's task.

- Wear clothes that you don't mind getting dirty; you may or may not be painting.
- No sandals are allowed on site, only closed-toed shoes or boots.
- Remember to bring your water bottles!
- Food will be provided for lunch.
- We work in all kinds of weather. The site is only closed if DC Public Schools are closed for snow.

If you are interested in finding out more details about this project, please contact Lloyd A. Farmer **703-294-4473**, Tonya Allen Shaw **202-720-5026** or AnnMarie Walker **202 461-6499**.

Member Services

Greetings from Member Services!!

In February we held two successful events, our Annual Chinese New Year Dinner and the trip to see the Washington Wizards play! We had a turnout of over 75 people at the Chinese New Year Dinner at China Garden, including AGA President Sam Mok and Acting Secretary of HHS Charlie Johnson. Thank to you to everyone who attended! We also had a sold-out trip to see the Washington Wizards play on February 25. Both events were held jointly with the Northern Virginia chapter, which has provided even more of an opportunity to network and mingle with new faces.

Coming up in March we hope to have our rescheduled Opera Night! As soon as Cafe Mozart announces the date and time, we will post the information on the website. This is always a fun event and we hope to see you there!

Additionally, in April we will be having our Annual Virginia Wine Tour.

This will be held on Saturday, April 25. Again we will be having two, maybe even three, buses depending on interest. Wineries will be announced shortly!

Hope to see you all at one of our many events scheduled for the coming months!!!

Montgomery County AGA Events

03/18/09

March Dinner Meeting

Event Description:

Presentation: "Internal Controls - In Today's Government Business Process" by Mike Najjum, Ginnie Mae SVP and CFO, and Stuart Kurlancheek, Deputy Chief, Office of Audit of Administrative Office of the United States Courts.

CPEs: You will receive 1 CPE for attending this dinner meeting.

Community Service Activity: Please bring new or used toys to be provided to the Marine Corps' Toys for Tots program.

Dinner and Speaker: 6:30 - 8:30 p.m. (approximate ending time)

Location: Hilton Hotel (formerly the Double Tree Inn) at 1750 Rockville Pike

Cost: \$30 per person - Checks made payable to "AGA".

RSVP: Please RSVP no later than COB on Monday, March 16th.

Metro and Parking: The Doubletree Hotel is located across the street from the Twinbrook Metro Station (Red Line). Self-Parking is complimentary in the hotel garage. Metered parking is available behind and on either side of the hotel.

Contact: [Scott Turnbull](#)

Phone: 301-931-2050

For More Information: [February Dinner Meeting](#)

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Calendar of Events — 2008/2009 Program Year

Month	Luncheons	Community Service	Member Service	Education	Early Careers	Membership	Awards	CEC Meetings
August			17-Aug-2008	20-Aug-2008				6-Aug-2008
			Washington Nationals Game: Pre-game Tailgate: 11:30 AM at RFK Stadium 1st Pitch: 1:35 PM	Audio Conference: Everything You Wanted to Know About Performance Management and Reporting But Were Afraid to Ask Time: 2-4 PM CPEs: 2				Veterans Administration Teleconference #: 1-800-767-1750 Access code: 71805 12:00 - 1:00 PM
September	17-Sep-2008	17-Sept-2008		3-5 Sept-2008 10-12 Sept 2008	19-Sep-2008			3 Sep 2008
	Luncheon Time: 11:45 - 1:45 Speaker: Danny Werfel, OMB Location: D'Acqua Restaurant CPE: 1	American Cancer Society (Raffle) during the Luncheon		Training: CGFM CPEs: 48	"Explore DC Series" Jazz Location: Sculpture Garden Time: 5:30pm			Veterans Administration Teleconference #: 1-800-767-1750 Access code: 71805 12:00 - 1:00 PM
				10-Sep-2008				
				Audio Conference: Fraud Prevention and Detection Time: 2-4 PM CPEs: 2				
October	14-Oct-2008	12-Oct-2008	4-Oct-2008	15-Oct-2008	Date: TBD	22-Oct-2008		8-Oct-2008
	Luncheon Time: 11:45am - 1:45pm Speaker and Location: Army Navy Club CPE: 1	Walk to D'Feet ALS® Constitution Gardens, Washington, DC	C&O Canal Tour and Lunch	Audio Conference: Results of AGA's Research on Performance Based Management Reporting Time: 2-4 PM CPEs: 2	Luncheon Speaker Series Location: GAO Building	Fall Membership Liaison Luncheon: The Value of Certifications Location: Veterans Administration		Veterans Administration Teleconference #: 1-800-767-1750 Access code: 71805 12:00 - 1:00 PM
			23-Oct-2008		23-Oct-2008			
			Haunted Tour of DC Location: 17th and I Exit of the Farragut West Metro Station Time: 7:30pm		Early Careers Happy Hour Location: Chef Geoff's, Washington, DC Time: 5:30pm			
November		14-Nov-2008	Date: TBD		18-Nov-2008			5-Nov-2008
		DC Chapter AGA's Food2Feed Thanksgiving Donation Old Post Office Pavilion, Washington, DC **Collection of donations are accepted until Nov. 14th**			Happy Hour Kickoff Location: ESPN Zone Time: 6:30pm			Veterans Administration Teleconference #: 1-800-767-1750 Access code: 71805 12:00 - 1:00 PM
December	10-Dec-2008	10-Dec-2008	15-Dec-2008	10-Dec-2008				
	Luncheon Time: 11:45 - 1:45 Speaker and Location: Mr. Stan Collender, Managing Director, Qorvis Communications @ Army Navy Club CPE: 1	Toys for Tots during the Luncheon	AGA DC Holiday Happy Hour Location: Old Ebbitt Grill, Back Bar Time: 4:30 - 6:00pm	Audio Conference: 21st Century Managers: New Mix of Skills and Education Levels Time: 2-4 PM CPEs: 2				

Calendar of Events — 2008/2009 Program Year

January	22-Jan-2008	22-Jan-2009	Date: TBD	15-Jan-2009	20-Jan-2009			
	Luncheon Time: 11:45 - 1:45 Speaker and Location: Ken Carfine, Treasury Fiscal Assistant Secretary, Army Navy Club CPE: 1	Make-a-Wish Foundation during the Luncheon	Chinese New Year	Training: Internal Controls in the Federal Government-- Understanding A-123 Location: Ernst & Young, Washington DC Time: 8AM - 4:30PM CPEs: 8	Happy Hour Location: Buffalo Billiards Dupont Time: 6:30 PM			
				21-Jan-2009 Audio Conference: How XBRL Can Enable Improved Financial and Performance Reporting Location: Department of Veterans Affairs, Washington, DC Time: 2-4 PM CPEs: 2				
February	18-Feb-2009	Date: TBD	3-Feb-2009		Date: TBD			
	Luncheon Time: 11:45am - 1:45pm Speaker and Location: Mr. Michael S. Miles, Principal Advisor and Chief Executive of Variplan, Army Navy Club CPE: 1	Volunteer Tax Assistance Program - (Throughout the Month of February)	Chinese New Year - Location: China Garden, Rosslyn, VA Time: 6:30 - 9:00pm		Lucky Strikes Event ***** Explore DC Series			
			25-Feb-2009 Wizards Game - Wizards vs. Philadelphia 76ers Location: Verizon Center, Washington, DC Time: 7pm					
 March	19-Mar-2009	19-Mar-2009 / 28-Mar-2009			10-Mar-2009			
	Luncheon Time: 11:45am - 1:45pm Speaker and Location: Larry White, Captain, USCG (retired), CPA, CMA, CFP, CGFM and Executive Director of the Resource Consumption Accounting Institute, Army Navy Club CPE: 1	Dress for Success Suit Drive during the Luncheon ***** DC Habitat for Homeless			Luncheon Speaker Series Location: GAO Building			
					18-Mar-2009 Happy Hour Location: Chef Geoff's, Metro Center			
April	21-Apr-2009	Date: 21-Apr-2009	Date: TBD	8-Apr-2009	10-April-2008 17-April-2008	22-Apr-2009		
	Luncheon Time: 11:45 - 1:45 Speaker and Location: Clydes CPE: 1	Cell Phones/Eyeglass Donation (Bring Cell Phones & Eyeglasses to Luncheon)		Audio Conference: "The Future of Government Auditing-- Which Direction(s) Are We Heading?" Location: Department of Veterans Affairs in Washington, DC Time: 2-4 PM CPEs: 2	White House Tour	Spring Luncheon Time: 12:00pm - 1:00pm Speaker and Location: TBD CPE: N/A		
May	20-May-2009	20-May-2009	Date: TBD	12 thru 13-May-2009	10-May-2009			
	Luncheon Time: 11:45 - 1:45 Speaker and Location: Army Navy Club CPE: 1	Cell Phones/Eyeglass Donation during the Luncheon	Botanical Gardens ***** Virginia Vineyards Tour (new vineyards)	Training: "AGA-DC/GWSCPA Annual Conference - Financial Management in Challenging Times" Time: 8-4:30 PM Location: Ronald Reagan Building, Washington, DC CPEs: 15	US Capital Tour			
					19-May-2009 Happy Hour Location: Bar Louie, Chinatown			
June	16-Jun-2009	16-Jun-2009	Date: TBD		4-Jun-2009		6-Jun-2009	
		So Others Might Eat (SOME) (Collection and donation will be collected during the Luncheon)	Nationals Game and Tailgate		Explore DC Location: Kennedy Center Millennium Stage		Awards Dinner Location: Hyatt Hotel, WDC Time: TBD	

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