



## What's Inside



# NEWSLETTER

Winter 2020

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## President's Message



Dear AGA Members,

It has been my pleasure serving as your President for the program year 2019-2020. As we hit the halfway mark of our program year, I would like to thank all of you for your continued support and participation within our chapter.

Throughout the past six months, we have endeavored towards promoting technical ("hard skills") growth, fostering professional development, and supporting our industry. NOVAGA has hosted bi-monthly Chapter Meetings, one of which was a joint meeting with our neighboring Maryland-PG chapter, our annual winter workshop ethics training, and CGFM study sessions.

Our most exciting and new development this program year has been the On-Demand CPE program with Becker. NOVAGA partnered with Becker to provide our members with online / on-demand access to Becker's entire CPE course library at a subsidized cost. Thank you to those who have registered, and for any others wishing to take advantage of this program, registration continues throughout the year. Please visit our website for more information and registration instructions.

As for the rest of our program year, Spring 2020 will be filled with trainings, social events, and our annual gala. Take a look inside for more details of what is to come!

Thank you for another great year!

Mike Fredrickson  
President 2019-2020  
Northern Virginia Chapter  
571-429-6010

## NOVAGA Upcoming Meetings and Events

### February 2020

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### March 2020

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### April 2020

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#### February 5, 2020

#### **GASB Update | Webinar 2—3:50pm | 2 CPEs | 1.75 PDUs**

At the end of this webinar, participants will have received updates on the upcoming changes to accounting and financial reporting for leases and fiduciary activities based upon new Statements and recently issued Implementation Guides. Participants will also get an update on several of the Board’s Current Technical Agenda projects that are in the due process phase. More information and registration available by visiting <http://www.agacgfm.org>

#### February 8, 2020

#### **NOVAGA Membership Event: Cider Tasting Flights at ANXO | Washington, DC | 4—6pm**



Please join us for this fun event and a chance to network with other members of the AGA Northern Virginia Chapter while tasting a variety of ciders from ANXO.

More information and registration available by visiting <https://www.123signup.com/register?id=ryknh>

#### February 12, 2020

#### **National Leadership Training (NLT) | Washington, DC | 14 CPEs**



National Leadership Training (NLT) is the essential event for developing and training government financial professionals to excel as leaders in today’s competitive market. Don’t miss this opportunity to share best practices, find new solutions to challenges, network with peers and learn from the top financial management leaders and industry experts. This training offers up to 14 CPE hours. More information and registration available by visiting <http://www.agacgfm.org>

#### March 4, 2020

#### **Reducing Improper Payments: Leading Insights and Strategies | Webinar 2—3:50pm | 2 CPEs**

In 2018 alone, it is estimated that the federal government made over \$150 billion in improper payments. The ability to prevent, identify, and resolve improper payments is critical to the integrity of government programs and ensuring taxpayers’ trust in government. Accountants, auditors, and other financial management professionals play a vital role in reducing the government’s exposure to improper payments. “Reducing Improper Payments: Leading Insights and Strategies” will explore the latest developments and strategies for preventing and recovering improper payments with government leaders and experts. More information and registration available by visiting <http://www.agacgfm.org>

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#### March 5, 2020

##### **CGFM Study Group Mod 2 Part 1 | MorganFranklin Consulting, Tysons Corner | 6—9pm | 3 CPEs**

The Northern Virginia Chapter of the Association of Government Accountants (NOVAGA) will be holding a CGFM study group for the first half of module 2 of the CGFM exam at MorganFranklin Consulting in Tysons on March 5th from 6:00 to 9:00 p.m. on material from examination two. Participants are encouraged to review the AGA Study Guide before the session meets (<https://marketplace.mimeo.com/agacgfm>).

Garage parking is available on-site through Colonial Parking (maximum charge of \$12). MorganFranklin is metro accessible via the Silver Line (Tysons Corner stop). There will be light food and beverages provided for participants and the cost of the course is only \$5. Please see the link to the information pages below where you can register for this great study opportunity (advanced registration is required). The course will be instructed by current CGFMs, Kevin Shers and Robert Reigle. Space is limited so register today via <https://www.123signup.com/event?id=rydhq>

#### March 18, 2020

##### **AGA Annual Women’s Leadership Webinar | Webinar | 1—2:50pm | 2 CPEs**

More information and registration available by visiting <http://www.agacgfm.org>

#### March 25, 2020

##### **Cybersecurity | Webinar | 2—3:50pm | 2 CPEs**

More information and registration available by visiting <http://www.agacgfm.org>

#### April 2, 2020

##### **CGFM Study Group Mod 2 Part 1 | MorganFranklin Consulting, Tysons Corner | 6—9pm | 3 CPEs**

The Northern Virginia Chapter of the Association of Government Accountants (NOVAGA) will be holding a CGFM study group for the first half of module 2 of the CGFM exam at MorganFranklin Consulting in Tysons on March 5th from 6:00 to 9:00 p.m. on material from examination two. Participants are encouraged to review the AGA Study Guide before the session meets (<https://marketplace.mimeo.com/agacgfm>).

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#### April 7, 2020

##### **PIO/CFO Summit | Washington, DC | 4 CPEs | 3 PDUs**

AGA is hosting the Performance Improvement Officer/Chief Financial Officer Summit (PIO/CFO Summit) in Washington. Join us for this free\* educational event and listen to an insightful dialogue on the emerging policies that impact and call for greater collaboration between the federal financial management, evidence and performance communities.

\*Free registration for AGA members who work for government. Private-sector participation is available via sponsorship only. More information and registration available by visiting <http://www.agacgfm.org>

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**April 8, 2020**

**Ethics I Webinar I 2—3:50pm I 2 CPEs**

More information and registration available by visiting <http://www.agacgfm.org>

**April 22, 2020**

**Exploring your DATA Act for Fraud, Waste, and Abuse I Webinar I 2—3:50pm I 2 CPEs**

The DATA Act standardizes and consolidates federal spending data— financial data, award data, and all related information – which had previously been difficult to identify and access across the federal government. This data set now provides an opportunity to perform analysis across the entire federal government to explore risk and identify potential Fraud, Waste, and Abuse. This session summarizes the steps recommended for agencies to perform analytics and includes a discussion of potential use cases of the standardized data sets. Moderator: Glenn Peters, CGFM, Principal at Kearny and Co. More information and registration available by visiting <http://www.agacgfm.org>

**April 29, 2020**

**ERM Workshop I Washington, DC I 5 CPEs**

The purpose of the workshop is to provide participants with practical insight and tools to help to continue to build out Enterprise Risk Management (ERM) and to use ERM to drive real and sustainable organizational value. The workshop will include presentations as well as facilitated table group work, where we move from academic discussions to "how to" explanations and examples. The small, facilitated groups will enhance opportunities for both hands-on work and Q&A. More information and registration available by visiting <http://www.agacgfm.org>



## NOVAGA Past Meetings and Events

**Thu Jan 23, 2020**

**6:00 PM - 8:00 PM**

**NOVAGA Chapter Meeting**

The NOVAGA January Chapter Meeting was held on Thursday, January 23, 2020 at the Westin Arlington Gateway. The meeting will be held at the Westin Arlington Gateway.

**Fri Jan 10, 2020**

**8:30 AM - 10:30 AM**

**NOVAGA Annual Winter Workshop - 2019 VA Ethics**

The Northern Virginia AGA Chapter was a 2019 Virginia specific ethics sponsor. This training was created to help attendees meet the Virginia Board of Accountancy's (VBOA) annual two hour CPE requirement for 2019.

**Thu Dec 19, 2019**

**6:00 PM - 9:00 PM**

**CGFM Study Session Exam 1**

This review session was held at MorganFranklin Consulting and covered the material from the CGFM exam 1.

**Thu Nov 21, 2019**

**5:30 PM - 8:00 PM**

**Northern Virginia & Montgomery P.G. Chapter Meeting**

The Northern Virginia and Montgomery P.G. AGA Chapters hosted a joint chapter meeting on Thursday, November 21st. Mr. Steven Koons spoke about "Maintaining Audit Effectiveness While Reducing Sampling".

**Thu Sep 19, 2019**

**6:00 PM - 8:00 PM**

**Northern Virginia AGA : September Chapter Meeting**

To kick off the 2019-2020 program year, NOVAGA held its first chapter meeting on September 19th from 6:00-8:00pm at The Westin Arlington Gateway.

**Sat Jun 29, 2019**

**6:00 PM - 10:00 PM**

**Annual Northern Virginia AGA Awards Gala**

The Northern Virginia AGA Chapter's Annual Awards Gala was held on Saturday, June 29th. The Gala took place from 6:00pm to 10:00pm at The Hamilton.

### Attention Chapter Members!

If you have any pictures that you have taken at NOVAGA events that you've attended, please email them to Newsletter Editor, [Diane Nguyen](#) for inclusion in our newsletters.



**New NOVAGA Members**  
**From 7/15/2019—1/20/2020**

Meheret Abebe	Dawn Gertsch	Leo Nguyen	Katie Sylvis
Ernest Acquah	Marcus Glasgow	John Nguyen	Gabrielle Tharkur
Tamia Alvi	Alexander Green	Beverly O'Neill	Dorran Thompson
Tiffany Armentrout	Julia Groves	Dana Omo	Patrick Trager
Melanie Armstrong	Davisson Han	Melissa Parker	Carlo Traverso
Megan Asdorian	Jennifer Houley	Ernest Parker	Victor Velez Machado
Jose Ayala Torres	Cheryl Howarth	Adriana Perez Camacho	Samantha Viksnins
Jim Baker	James Hruska	Jermanne Perry	Andrea Villalta
Shawanna Bennett	Roderick Hubbard	Judy Phruksaraj	Cynthia Vitters
Donna Bernier	Aqsa Janjuah	Laura Rainey	Mohammad Wali
Devin Borden	Alaleh Jenkins	Wynston Reed	Xuan Wen
Dessa Boynton	Jeffrey Johnson	Adam Reidenbach	Jermaine Wilcox
Pam Brooke	Katherine Joy	Shirelle Ripetta	William Willer
William Buchanan	Claudia Kim	Quineka Roberts	Rushane Wilson
Timothy Buzby	Keunyoung Kim	Carson Romine	Lisa Wittman
Benjamin Buzzard	Matthew Koebel	Kiasia Sanderlin	Samrawit Yohannes
Kimberly Cahill	Barry Koklefsky	Alexis Sather	LaRon York
Sean Cassidy	Hasan Konik	Eugene Seto	Michael Zuromski
Juvy Flor Chaney	Artem Korniyenko	John Shakarji	
Tina Chang	Nishit Kurani	Bonnie Shin	
Maurice Claggett, CPA	Presoilo Lapada	Linnea Simpson	
Javier Clawson	Sherry Leach	Gregory Sinclair	
Randy Crow	Brian Lipstein	Jyotsna Singh	
Amy Culbertson	Lorrie Lowe	Kirat Singh	
Jeff Davis	Brad Markiewicz	Arnan Sinthorntham	
Kim Devoto	Tawanda McQueen	Chamroeun Siv	
Jannie Eaddy	Regina Meade	Elizabeth Sodipo	
Justin Esdaille	Rhoda Melvin	Naquan Staton	
Jacob Feldkamp	Joshua Merrell	Warren Stone	
Elisabeth Ferland	Ninad Mhadolkar	Teresa Stubblefield	
Joshua Foster	Matthew Minster	Steven Sullivan	
Ali Fusisi	Minaxi Naik	Glenn Swartz	
Richard Gallagher	Alassane Nguer	Kimberly Sweet	

**NOVAGA Members Milestone Anniversaries**

Please join us in recognizing and congratulating our Northern Virginia AGA Members on their milestone anniversaries from July 2019 through April 2020. We will continue to recognize anniversaries in each newsletter. **Thank you for your continued support!**

**Lifetime Members (40 years +)**

Charles Hicks	B. Anthony Turner
Douglas Smith	Thomas Young
Richard Sucher	

**30 Years**

Dennis Clarke	Linda Curtis
Ashton Coleman	Matthew Jadacki

**20 Years**

George Hall	Elaine Jennings
John Huddleston	

**10 Years**

Jeffrey Bobich	Bethany Lee	Christopher Robey
Joanna Bramer	Martin Lee	Kathleen Scully
Shirley Burns	Meredith Madwatkins	Meredith Shears
Janice Codrington	Omar Marquez	Jennifer Walker
Khriss Corpuz	Shaila McCall-Hickerson	Xiaolei Wang
Chris Houchin	J. Steven Murfee	Samira Willis
Rebecca Jaramillo	Michael Ness	
Allison Karbowski	Jonathan Ngah	

**5 Years**

Yodit Amde	Pedro Calderon	Whitney Gast
Gary Barton	Alan Evans	Stephen Gilbride
Jennie Bishop	Julia Fiorio	Mary Grant
Andreia Bodale	Christopher Flannery	Meredith Hackett
David Buckley	Kendal Fleming	Lois Hite
Theresa Byers	Frank Garcia	Ashlyn Holland

**NOVAGA Members Milestone Anniversaries**

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**5 Years (cont.)**

Julian Horner	Lyn McGee	Loveleen Sethi
John Hurley	Suraj Naik	Nicholas Skenderis
Adams Kondoh	Brian Nichols	Catherine Song
Danielle Lawson	Daniel Perry	Yoshiko Teaford
Kysha LeBron	Naznin Rahman	Edward Thomas
Jordan Lehman	Robert Richards	An-Lih Tung
Mary Lenze-Acton	George Sabo	Benjamin Watts
Xiao Leung	Breon Sarrano	Sherien Youssef

**1 Year**

Hasan Ahmed	Ryan Crowther	Alison Graham
Nazifa Alavy	George Davis	Lovelyn Marie Halstead
David Allen	John Delaware	Melanie Hendrickson
Charlite Allen	Kim Devoto	Alina Horvath
Dickson Annor	Scott Dickson	Cynthia Hufty
Peter Ansah	Karen Drolet	Cynthia James
Sudhir Atreya	Jannie Eaddy	Josnel Jarboun
Summiyyah Badar	Emily Ehrreich	Timothy Johanns
Nicholas Bair	Chris Fink	Jeffrey Johnson
Vijayalakshmi Balasubramanian	Lance Fisher	Monica Kapoor
William Berry	Michael Floyd	Antonio King
Willie Boykin	Thomas Fraser	Matthew Koebel
Michael Cain	Robert Garcia	Phung Lam
Paul Carstensen	Scott Geary	Nannette Langford
Amarilys Catacora	Shonnel Geary	Sherry Leach
Tzu Chen	Deborah Geiger	Hyun Lee
Javier Clawson	Sarah Grace	James Lee



**NOVAGA Members Milestone Anniversaries**

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**1 Year**

Steven Levy	Stephanie Nunn	Emily Steinhagen
Jing Li	John O'Connor	Ronald Stephens
Laurel Luckey	Brian O'Mara	Christen Stevenson
Debra MacPhee	Heather Pajak	Oranous Tavoosi
Mark Mandel	Omar Palmer	Patrick Trager
Denise Marques	Alexander Plott	Mir Ubaid
Annemarie McCaslin	Eric Przybylski	Samantha Viksnins
Maureen Meehan	Mary Reddinger	John Walter
Sara Mehretab	Christopher Rice	Daniel Wan
Rhoda Melvin	Thomas Rice	Robert Ward
Christopher Meyers	Sarah Roberts	Seth Waugaman
Daniel Milos	Donald Rogers	Paul Weiss
Gerald Montoya	John Sadik	James Wood
Melissa Moore	Cristin Sanders	Monica Yates
Jedidiah Morris	Joe Savukas	John Yonaitis
Kenneth Musial	Laurel Shannon	Chris Zimmerman
Stephen Nicholson	Nitika Sharma	Fatima Zoury
Laura Nicolosi	Tessia Smith	

**New CGFMs**  
From 6/1/2019—1/28/20

**Christopher W. Choi**  
**Kysha Lebron**  
**Jacob MacDonald**  
**Victor L. Velez Machado**

**Byung S. Ryu**  
**George C. Sabo**  
**Johnathan Thomas**  
**Nohaim Valery**

**Tip of the Month:**

"When taking practice exams, don't just identify the correct answer; ask yourself why the other answers are incorrect."

## Article: Despite growing list of problems, DoD says financial audit is already yielding benefits

By Jared Serbu is deputy editor of Federal News Network and reports on the Defense Department's contracting, legislative, workforce and IT issues

November 21, 2019

**Link to original article [here](#).**

The results of the first two years of Pentagon audits show that auditors are finding financial problems faster than the Defense Department is managing to solve them. Nonetheless, department leaders say they're already seeing steady progress toward financial improvement, and that it's likely that a majority of Defense organizations will earn clean audit opinions within the next five years.

The overall Pentagon audit is really a compilation of two dozen smaller audits — each for a different DoD organization or large pool of Defense funds. As of this year, just seven of those have earned clean opinions from auditors.

In testimony before the Senate Armed Services Committee Wednesday, David Norquist, the deputy secretary of Defense, was unwilling to hazard a prediction on how long it will take for the department as a whole to get a clean opinion on its overall financial statements. But he said going forward, the number of DoD organizations with clean opinions will likely rise at a rate of about one per year.

number of problems going down, or you'll see some where they have only a single issue holding them up," he said. "That's very helpful for focusing the audit. I don't know how long it takes to get to the last one, because it's really about who's the slowest and takes the longest, and that will be the final pin to drop."

Between DoD's first two years of full-scale financial examinations, auditors have found more than 3,700 different accounting problems they deemed serious enough to warrant individual notices of findings and recommendations. So far, the military services and Defense agencies have only dealt with about 500 of those.

And the audit itself is an expensive exercise, costing DoD nearly \$1 billion per year in both 2018 and 2019.

Last year, \$195 million went to independent auditing firms, which supplied the bulk of the 1,300 personnel who examined the military's ledgers and systems. The Pentagon estimates another \$250 million in its own personnel and infrastructure costs went to support the audit, and it spent another \$500 million to fix the problems auditors found.

But Norquist said to a large extent, those expenses are already paying for themselves.

He said the exercise has forced the military services and agencies to clean up their data, scrub their inventories and improve their systems — activities which have already pointed the way to hundreds of millions of dollars in savings.

"When you look at what the Defense Finance and Accounting Service spends to process our transactions, they have very good data over how much they spend fixing errors. Their costs will go down by at least \$400 million when they start getting clean data," he said. "When you look at the money that the Navy has saved — \$167 million — when you look at the \$316 million that the department was able to use data analytics to recover as we did our budget scrubs, that's the cost of what we're spending on the audit and than some. So in terms of paying the auditors, we're already recovering that right now. We're just living off the benefit of all of their findings, making sure the rest of the money we spend is better, that our processes get better, and that we bring discipline to the system."

### Range of noncompliance with accounting standards

Many of the Pentagon's financial management problems are systemic. In the latest audit, DoD's inspector general pointed to 25 material weaknesses in the department's financial statements — five more than the previous year. They point to broad categories of noncompliance with accounting standards, like weaknesses in DoD's oversight and monitoring of its spending, failures to assign funds to the proper accounts, and an inability to reconcile its account balances with the Treasury Department — the equivalent of balancing the department's checkbook.

But Norquist said the audits have shown the department is faring fairly well in other areas. By and large, the department has been able to account for the existence and completeness of major pieces of military equipment.

*(continued on next page)*

## **Article: Despite growing list of problems, DoD says financial audit is already yielding benefits (continued)**

It's still struggling with accountability for smaller pieces of property, but he said the situation is improving there too. At 60 of the sites auditors visited over the past year, local bases were able to account for 100 percent of the spare parts and other inventory auditors sampled.

"That's incredibly valuable, and one of the things that I've heard when I talked to the auditors is the importance of the local leadership," Norquist said. "When they show up and the commander of the base personally meets them and walks them around, they can quickly see they're likely to have a good result because that leadership has control and oversight of the process. Now, we have other places where the samples are not there, so we have to get there on everyone, but this is going to get solved at the local level."

And for installations that aren't able to show 100% accuracy, the audit is forcing corrective actions, he said, partly because audit readiness is now a factor in performance evaluations for all senior military officers and members of the Senior Executive Service.

"The value of the audit is the auditors will come up every year and poke them for that problem and expose it, because the audit requires that if we have [a piece of property], it's in our system and it's properly recorded," he said. "This is valuable for readiness. This is valuable for making sure we make the best use of taxpayer's money. The value of the audit is the discipline. It's not enough to clean out your office once. The auditors are coming next year, they're coming the year after. You've got to make this a habit."

And Norquist contends the early wins the department has seen in the area of property inventory has helped earn local uniformed leaders' buy-in for the audit process. At the Navy's Fleet Logistics Center in Jacksonville, Fla., for instance, commanders got ready for the audit by conducting their own "exploratory assessment" of two aviation squadrons' property holdings, comparing the actual items in warehouses against official records. They found \$81 million in equipment that wasn't recorded and used it to fill 174 property requisitions that had been backordered, and freed up 200,000 square feet of storage space.

"One of the concerns we had going in was that this would be seen as just a paperwork exercise, that this is just an admin drill. But the issue over inventory quickly turned around the views of the military that we dealt with to understand it wasn't about paperwork, this was about readiness. This was about being able to do their mission," Norquist said. "So I never ended up getting the pushback that I was afraid I was going to see. So I think we've seen a change. I think we've seen a level of emphasis that's stronger in some places than others, but I think we're going to continue to see it grow."

But Norquist also cautioned that Congress' habit of funding the department via continuing resolutions isn't helping matters. That's partly because delivering budgets well after a fiscal year has already started creates a huge time crunch for the acquisition and supply workforce, making it less likely that they'll properly record the property DoD buys in its official accounting systems.

"So I ordered the inventory, but it's a rush, because I didn't get it in a normal sequence. So I put it on the shelf and I'll get around to loading it into the inventory system later. Life gets busy," he said. "Another part of this is that people doing the audit are the ones most effected by the CRs: the acquisition community and financial management workforce. All of these folks who are now spending their time over here, we want them over on the other side, getting the data and getting the process right. So it's very disruptive."

**NOVAGA Board Members**

<b>Name</b>	<b>Board Position</b>
Mike Fredrickson	President
Katie Labadie	President Elect
Reza Mahbod	Immediate Past President
Christine Turner	Regional Vice President
Sonia Kessler	Secretary/Historian
VACANT	Treasurer
Katie Labadie	Assistant Treasurer
Brian Grega	Accountability/Outreach Chair
Paul Marshall	Accountability/Outreach
Kevin Love	Awards Chair
Kevin Shers	CGFM Chair
VACANT	CGFM
VACANT	CGFM
Jessica Boucher	Chapter Recognition Chair
Robin McCoy	Chapter Recognition
Fatima Zoury	Community Services Chair
Neda Haghighat	Corporate Sponsorship Chair
Doug Newton	Corporate Sponsorship
James Gould	Education Committee Chair
Kevin Love	Education Committee
Matt Menchi	Programs Chair
Paul Marshall	Programs
Jacob MacDonald	Membership Chair
Christopher Choi	Membership
Xiaolei Wang	Membership
Andrew Johnson	Membership
April Leonard	Membership
Irfan Satriadhi	Membership
Jacob MacDonald	Early Careers Chair
Kris Samiley	Early Careers
Xiaolei Wang	Early Careers
Diane Nguyen	Newsletter Editor
Doug Newton	Supporting Newsletter Editor
Zak Kennedy	Correspondence Chair
Katie Labadie	Special Events Chair
Katrina Samiley	Special Events
Zak Kennedy	Webmaster
Neda Haghighat	Supporting Webmaster

## The Sponsors of NOVAGA

### Platinum



### Gold



### Silver



### Bronze



## Contact Us



NOVAGA is an association with approximately 1,000 members from the federal, state, local, public and private practices, with a mission statement to serve professional in the government financial management community by providing quality education, fostering professional development and certification and supporting standards and research to advance government accountability.



We would love to hear from you! Feel free to email one of our board members directly or check out our home page:

<http://www.novaga.org>