

The Washington Connection

JANUARY 2007

ASSOCIATION OF GOVERNMENT ACCOUNTANTS
WASHINGTON DC CHAPTER



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December's Meeting - Tim Clark Editor and CEO of Government Executive Magazine

"U.S. Military and Iraq" Timothy Clark, editor and CEO of Government Executive magazine. The magazine has over 200 thousand subscribers, and their website has over three million hits per month. The talk was based on the editorial "From the Field" which appears in the December, 2006 issue of Government Executive.

The Department of Defense started the Joint Civilian Orientation Conference (JCOC) in 1948 to show civilians behind the scenes how the military operates. Mr. Clark went on the 72nd JCOC, which took place October 15-22, 2006 and was hosted by the U.S. Central Command (CenCom), which controls 

January Luncheon Series Government-Wide Financial Reporting



Representatives from FMS & GAO
January 18th, 2007

Thursday, January 18th Luncheon:
11:30am - 1:30pm • Members: \$25.00,
Non-Members: \$30.00

For more details, see <http://agadc.org/mlunch2.php>
Register online at <https://secure.serve.com/AGADC/lform2.php>
Zola restaurant - 800 F Street, NW - next to the International Spy Museum
(one block from the Gallery Place/Chinatown red/yellow/green line Metro)

Do not forget to bring donations of used eyeglasses and cell phones.



Click here to sign up to get newsletter and meeting notices automatically e-mailed
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50th ANNIVERSARY MEMBER RECOGNITION & GALA SATURDAY JUNE 2, 2007 SAVE THE DATE

(Tim Clark, Cont'd from pg. 1)

U.S. military operations in the geographic region from Kenya to Egypt to Pakistan and Kazakhstan (basically, East Africa plus the Asian Middle East). He visited Bahrain, Kuwait, Qatar, and Djibouti to be briefed by top generals on fourth generation warfare, fought with no fronts or boundaries, where the enemy attacks civilians and all government institutions, and uses psychological warfare, particularly terror, to influence the target population.

The sites he visited included a Coast Guard docking facilities, the USS Iwo Jima assault craft, Camp Dragon in Kuwait, an Air Force base in an undisclosed site, and Camp Lemonier in Djibouti. The Coast Guard deploys 40,000 troops in the Gulf, guarding oil platforms and inspecting container ships for weapons or explosives. The USS Iwo Jima stocks hovercraft, helicopters, and jump jets with 1100 sailors and 1800 marines. They showed Mr. Clark how they conducted an amphibious assault by driving tanks onto hover craft, flooding the deck and floating the hovercraft out. Camp Dragon is a training camp used mainly to acclimate soldiers to the desert and Arab natives. Mr. Clark witnessed the military's on-going work on defeating improvised explosive devices (IEDs). They use robots to detect and disarm them, teach soldiers how to get out of vehicles that have flipped over, and practice treatment of wounded soldiers. The Air Force base deploys predator unmanned aerial vehicles (UAVs) which spot individual combatants. Telecommunications links the person controlling the UAV, nearby squads who call in for support, and central command. The U.S. feels it is so important to avoid civilian casualties that bombers frequently come back from missions without dropping bombs. The work at Camp Lemonier is economic, not military. Eight nations operate there combating poverty, disease, and warfare by creating the institutions of civil society.

Notable to Mr. Clark was the high morale of U.S. soldiers in the area, who believe in their mission and see the small successes that are rarely reported on national news. For example, reenlistment rates among marines are the highest in history. He also noted a huge Chinese presence in Africa building infrastructure and goodwill, and how thoroughly women had been integrated into the armed services. The Joint Chiefs of Staff asked whether the military had all the support it needed given that defense spending as a percentage of gross domestic product is "historically low" and that, while the military emphasizes the importance of nonmilitary objectives such as building the local economy and reforming archaic social systems (particularly in the treatment of women), they are receiving little assistance from U.S. civilian agencies.

SAVE THE DATE



*The Association of
Government Accountants
Washington DC Chapter
Announces the*

**50th ANNIVERSARY
MEMBER RECOGNITION
& GALA**

Saturday, June 2nd, 2007

- 6:00 - 7:00 p.m. Reception
- 7:00 -8:30 p.m. Recognition Dinner
- 8:30 - ? Dancing

(Black Tie Optional)

*Grand Hyatt Washington
1000 H Street, NW
(at Metro Center - 11th Street Exit)*



President's Message

Happy New Year! I would like to start this letter with a note of thanks for all of the interest and support you have shown this year. We decided to do a little 'experimenting' with some new events and opportunities this year, and have been thrilled with the response thus far. My thanks also go out to the chapter's board members and especially our sponsors who have made all of this possible. We are looking forward to an exciting and busy 2007.

Our January 18 luncheon will feature Don Hammond, Fiscal Assistant Secretary for the Department of the Treasury, who will discuss the recently released Financial Report of the U.S. Government. As many of you know, Mr. Hammond will soon be embarking on new challenges as Deputy Director of the Reserve Bank Operations and Payment Systems Division for the Federal Reserve System's Board of Governors. The Washington, DC Chapter offers its sincere congratulations to Mr. Hammond and thanks for his leadership in the Federal financial management arena. Please register early for this special event.

Our January luncheon will also spotlight the 'Make a Wish' Foundation, which is a non-profit organization that fulfills the wishes of children facing life-threatening medical conditions. We are asking luncheon attendees to support the foundation by depositing spare change in a fishbowl at the sign-in table. In December, the chapter continued its annual tradition of giving to the Marine Corps' Toys for Tots campaign as the chapter collected 60 new, unwrapped toys to distribute to needy children in our community, as well as nearly \$200 in donations.

The chapter wrapped up 2006 in exciting fashion, welcoming more than 40 members and guests to ESPNZone for its annual 'Holiday Happy Hour'. We plan on doing our part to fight the 'winter doldrums' by offering a number of exciting events for our members in the coming months, including a chapter ski trip, a downtown ice skating outing, and our grand Chinese New Year dinner, which has become the highlight of our event schedule in recent years. All of our events thus far have 'sold out' in advance, so be sure to sign up early. Please contact Lisa Robenseifner or Caitlin Holmes for more information.

Looking ahead, the chapter is planning a 50th anniversary chapter award and member appreciation gala at the Grand Hyatt Washington on Saturday, June 2. Stay tuned to the website for more details.

Reaching out to the next generation of financial management leaders remains a top priority as the current generation of financial management professionals move toward



retirement. In December, the chapter hosted the first informal 'Early Careers' member luncheon of the year, featuring Wendy Comes, Executive Director of the Federal Accounting Standards Advisory Board as our guest speaker. Our next Early Careers luncheon is scheduled for Wednesday, February 21. We invite our members to identify the 'Early Career' professionals in their organization and encourage them to participate in these events. Please contact our Early Career coordinators, Laura Glass and Ross Simms for more information.

Many thanks to our 2006-2007 corporate sponsors, without whose support, many of our educational, membership, and community service events and opportunities would not be possible. Organizations interested in becoming a DC Chapter sponsor should contact our Sponsorship coordinator, John Cherbini. In addition, we are always looking for volunteers who would like to get more involved with the chapter by participating in or helping out with any of our many efforts throughout the year. Please contact any of our program directors or officers if you are interested. All of the year's upcoming activities, as well as contact information for all of our program coordinators and directors, can be found on the chapter website at www.agadc.org.

Finally, the chapter would like to congratulate members Samuel T. Mok, and Thad Juszczak. Mr. Mok, CGFM, CIA, and chief financial officer of the U.S. Department of Labor, was chosen by AGA's National Nominating Committee as National President-Elect Designate. Mr. Juszczak, a senior manager at Grant Thornton LLP, was chosen as National Treasurer-Elect Designate. The chapter is honored to have these members selected for such prestigious positions.

Thank you for making the chapter's 50th anniversary a very special year thus far. I look forward to seeing you at our many events in 2007.

Sincerely,

R. Scott Bell

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WASHINGTON DC CHAPTER

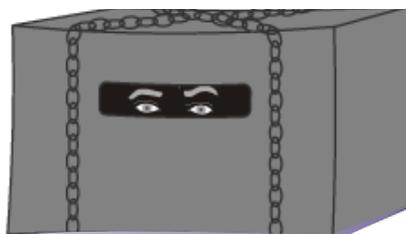
AGA-DC Calendar of Events

2006 - 2007

Month	Board Meetings (Dept. of Veteran's Affairs)	Luncheon Meetings (Zola's)	Community Service (CS)	Member Services	Education CGFM	Early Careers
Coordinators	<i>Christina Pfeffer Jay Ahuja</i>	<i>Ken Bresnahan Corbine Neiberline</i>	<i>Tonya Allen-Shaw Lloyd Farmer</i>	<i>Lisa Robenseifner Caitlin Holmes</i>	<i>Mike Allen Susan Johnson Audrey Duchesne Rhea Riso</i>	<i>Laura Glass Ross Simms</i>
August	August 1 11:30am - 1:30pm	No Meeting	No Meeting	August 17 Happy Hour / Meet & Greet	No Meeting	
September	September 7 11:30am - 1:30pm	September 20 Speaker: Danny Werfel, OMB	American Cancer Society (ASC)	September 23 Potomac Cruise	September 14th 2pm-4pm Audio Conference: Risk Assessment for Performance Auditing - @ VA	
October	October 10 11:30am - 1:30pm	October 18 Speaker: Mike Hettinger (Hill Staff: Platts) Topic: Gov't Reform	October 22 ALS Walk	October 19 Oktoberfest	No Meeting	
November	November 7 11:30am - 1:30pm	No Luncheon Scheduled	Project Harvest	November 15 Opera Night@ Café Mozart	November 7-8 November 14-16 Early Careers CGFM Training @ Deloitte	
December	December 5 11:30am - 1:30pm	December 7 Speaker: Tim Clark Topic: Military: Perspectives from the Joint Chiefs of Staff	Toys for Tots	TBD Ice Skating & Holiday Get Together	December 6 2pm-4pm Audio Conference: Procurement Cards - Success and Challenges - @ VA	December 13 Early Career Lunch @ Deloitte Speaker: Wendy Comes
January	January 10 11:30am - 1:30pm	January 18 Speaker: Don Hammond, FMS	Make-A-Wish Foundation	January 27 Ice Skating Party Chinese New Year	No Meeting	
February	February 6 11:30am - 1:30pm	February 15 Speaker: Leon Young Topic: Ethics	Volunteer Income Tax Assistance (VITA)	TBD Skiing - Liberty, PA	February 28 2pm-4pm Audio Conference: Internal Controls - @ VA	February 21 Early Career Lunch @ Deloitte
March	March 6 11:30am - 1:30pm	March 15 TBD	"Dress for Success Suite Drive"	TBD Spy Museum Event	No Meeting	
April	April 3 11:30am - 1:30pm	April 19 TBD	Rebuilding Together (Christmas in April)	TBD Virginia Vineyard Tour	CGFM Training- TBD	
May	May 1 11:30am - 1:30pm	May 17 TBD	Collect used eye glasses for the Lion's Club used cell phone collection for HopeLine	TBD Boat Ride/ Paddle Boats (tentative) Member Appreciation & Awards Dinner	May 8th and 9th Spring Conf. at Ronald Reagan Building	
June	June 5 11:30am - 1:30pm			TBD Golf Tournament National Game	No Meeting	June 6 Early Career Lunch @ Deloitte

Inside the Black Box

by Simcha Kuritzky, CGFM CPA



Accounting Classification Codes

Background

Although the Government Accountability Office has emphasized the utility and cost-savings associated with commercial off-the-shelf (COTS) accounting software packages for more than a decade (I helped GAO implement their own COTS accounting package in 1986), many agencies have either maintained customized systems or have significantly customized COTS packages they have purchased. In an attempt to reduce the need for customization, the Financial Systems Integration Office of the Office of Management and Budget (FSIO of OMB) has just released an exposure draft on a Common Governmentwide Accounting Classification (CGAC) system. There are several points that this document makes that I'd like to elaborate on.

Form Versus Function

Accounting elements should serve the functions of the agency but not be defined by them. Functions include how funding is budgeted, classifying how funds are spent, and cumulating costs that are redistributed or billed to others. The accounting elements that support this include organization (which points to who is responsible), the spending or budget object (what types of spending will or have occurred), program/project/activity (to what purpose is the spending taking place; these can overlap so one agency may need multiple fields), and authority (where does the funding come from). The functions should be defined as a set of these fields. Budgets have to start with authority (often an appropriation), but are allocated or allotted down to organizations, budget objects, programs, and so on. The allotment or allocation should not be an independent field unto itself. Similarly, costs are defined by object and cumulated by cost center, but these should also be defined in terms of organizations, programs, etc.

Identity Versus Characteristics

We now know that each person can be uniquely identified by their DNA code, but printing that out on normal paper would fill a library. Most people are identified by their names, but two people can have the same name. Most governments issue some unique identifier for their citizens, and specialized services have developed that produce unique identifiers for businesses and their major components (e.g., DUNS number). However, each person has a number of characteristics that may be relevant at any point in time: gender, age, hair color, skill set, and so on. Just as we wouldn't identify someone in a system by all these various characteristics, we shouldn't identify accounting elements that way, either. Funding, for example, is identified by the agency, budget years, fund group, and often by type of authority (appropriation versus reimbursement versus borrowing versus contract), whether it is definite or indefinite, discretionary or mandatory, and for national defense or not. The unique identifier, however, can be more concise. A small agency that only operates a trust fund and a separate annual appropriation could get by with a year indicator and a single letter. Other agencies handle so many funds that must be kept separate, that even budget years and fund group are not sufficient. However, agencies need to keep the nomenclature for fund codes relevant by keeping characteristics out of the coding structure. For example, an agency which handles both definite and indefinite authority only needs to include an indicator for that in their fund code if, otherwise, a single fund code would include both definite and indefinite authority. Another example where funding often is commingled is direct and reimbursable authority. Most agencies have some funds with both and need to keep two separate codes. However, if within a fund, only certain organizations do reimbursable work and that is the only kind of work they do for the fund, then organization code could be used to make that distinction. 🗨️

(Inside the Black Box Cont'd)

Within Agency Versus Across Agencies

There are two sources of accounting codes: internal to the agency, and external (from a centralized source). Both of these sources have a proliferation of codes and coding structures. What the CGAC proposes is to standard the structure of all accounting elements, and the codes for those issued by central agencies. Specifically, OMB and Treasury will jointly develop a set of agency and bureau codes to be used by both, and is preparing for the development of governmentwide project codes for initiatives involving multiple federal agencies (OMB already has a standard set of three-digit object codes). CGAC is not intended to dictate to agencies what codes to assign their internal elements.

Conclusion

Standardization increases efficiency at the expense of flexibility. It has diminishing returns, so defining standard coding structures has a bigger payoff than standard codes, and defining standard summary-level codes has a bigger payoff than standard low-level codes. However, the process of standardizing itself forces users to examine the assumptions behind the current coding structure and may lead to greater flexibility and efficiency, even if the resulting new codes or structure are not standard. 🕶️



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.

Simcha Kuritzky, CGFM CPA

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



AGA-DC Profile of the Month

Corbin Neiberline



Name:

Corbin Neiberline

Title/Office:

Corbin Neiberline is a senior manager in KPMG's Government Assurance practice with over 7 years experience in performing Chief Financial Officers (CFO) Act audits, and providing accounting and advisory services to Federal agencies. He is experienced with the authoritative guidance promulgated by the Federal Accounting Standards Advisory Board and Governmental Accounting Standards Board. He has performed numerous audits in accordance with Government Auditing Standards (the Yellow Book), OMB Bulletin No. 06-03, Audits of Federal Financial Statements, and its predecessors.

In what other position(s) have you worked?

He has served on audits of various Federal clients including the U.S. Department of Justice, the U.S. Department of Homeland Security, United States Courts, and the U.S. Department of Defense. Using his strong Federal background and technical expertise, Mr. Neiberline has been able to provide his clients with meaningful insight in meeting agency accountability and reporting challenges.

Corbin Neiberline holds a B.S. in Accountancy from the University of Maryland College Park, Smith School of Business. He currently holds a CPA license in California, Maryland, and the District of Columbia. Corbin started his career in public accounting shortly after graduation.

How long have you been a member of AGA?

I have been a member of the AGA since 1999

How has AGA helped you with your career?

The AGA has helped me and my clients to keep pace with emerging leadership and financial reporting challenges facing our government. The AGA has presented many opportunities to meet with experienced government managers, as well as others from the accounting and auditing profession.

What advice do you have for someone thinking about joining AGA?

One of my favorite quotes is, "there is no rush-hour in the extra mile." If you are looking for a place to help advance your career, I think the AGA is a great place to contribute to the profession. Whether it is volunteering in one of the community service activities or participating at one the monthly luncheons, you will find our organization is full of professionals that positively impact their communities.

What is the best thing about working in government service?

Working with individuals who firsthand, make a significant difference in how our government is accountable to citizens.

What has been the biggest obstacle in getting where you are today?

Opportunity in the government accounting profession has expanded exponentially in the past five years as a result of many government initiatives. It's sometimes difficult to choose among all the different opportunities to serve government and the profession in this environment.

What is your favorite hobby or outside activity?

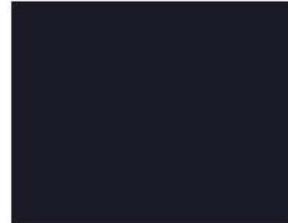
Cooking, eating, biking and running. (In that order)

What is your favorite flavor of ice cream?

If I really had to choose, it would be chocolate.

Snapshots

DECEMBER CHAPTER MEETING



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Second Career Prompts Dave Swindell to Find 'Right' Certification

Like many career military officers, Dave Swindell needed to make a big transition after his retirement. Unlike many of his peers, he did not shift to consulting work, contracting for the Department of Defense or maintaining close ties to his Army past.

He made a big break, moving to an area with no military presence and taking on something completely new: a job in local government.

"When you change careers, everything's open. I considered the private sector, but in the end I was fairly pleased with the ethics and purpose of government. I don't know if I could work that hard to make someone else money."

Swindell ended his 22-year military career, and moved from Oklahoma to Pocatello, Idaho, where he has served as the city's chief financial officer for the past five years. One of his first priorities was to become certified, and the CGFM turned out to be the broad-based governmental accounting certification that he was looking for.

"I was influenced by others who were active in AGA," Swindell said. "Pocatello is home to Idaho State University and Kitty Pumphrey. Kitty is the Professor of Governmental Accounting and an active AGA pusher-and on my selection committee, I later found out. She got me thinking about the CGFM."

Swindell said that as a federal employee, he became well schooled in financial and policy analysis. He also earned a master's degree in public administration along the way. In the Army, his focus was on setting budget priorities, not the specifics of governmental accounting. By contrast, one of Swindell's first hires - CPA Joyce Stroschein - was stronger in accounting techniques and not as experienced in financial analysis. He purchased the self-study guides and got to work. After he passed the first exam, Stroschein also started studying, and ended up earning her certification before her boss did. 



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- GWSCPA Home Page (DC)
- AICPA Home Page

(Second Career... Cont'd)

"We really studied on our own, but we encouraged each other. I couldn't help but finish," he said. "There was a little honor involved." In addition to her CGFM, Stroschein received a promotion from senior accountant to controller. "She also found the program to be a good refresher of just how everything is connected between accounting, management, leadership and accountability to the public," Swindell said.

Earning the CGFM from Pocatello was somewhat complicated. To take the exams, Swindell traveled to Ogden (130 miles), Salt Lake City (177 miles) and Boise (240 miles), with his wife in the passenger seat quizzing him on the way to the testing centers. Being an AGA member isn't simple either, as the Idaho Centennial Chapter meets in Boise, on the other end of the state. Swindell and Stroschein attend AGA's regional conferences and as many chapter functions as time and distance allow.

Taking a job in local government has been a great experience and a huge growth opportunity, Swindell said. Since entering West Point at age 18, his life had been wrapped up in the Army, a life he understood and knew well. He was comfortable walking the halls of Congress or the Pentagon, but nowhere is the role of government in people's lives more obvious than in City Hall. Approving a setback for a garage may sound mundane, but it's pretty important to the resident involved. At the federal level, the direct impact of what you do can be somewhat lost, he said. "Everything a city does is generally important," he said. "I found the right niche for me."

The values he learned through his military education-becoming a well-rounded person with awareness of many disciplines-applied to the CGFM. As a big believer in what he calls a "core education," the CGFM fit into his desire to understand the big picture. Studying for the CGFM Exams gave Swindell a stronger knowledge of the theoretical underpinnings of governmental accounting, describing the origin of certain rules and how they evolved to the point where they are today.

"I think the CGFM distinguishes you amongst your peers," he said. "I can testify to the value of it."



-by Christina Camara

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Happy Anniversary!

Congratulations to the Washington, DC Chapter on 56 years!



Commonly referred to as AGA's "Mother Chapter," the Washington, DC chapter was founded in September 1950 when AGA was known as the Federal Government Accountants Association (FGAA). From 1952 until the National Organization was established in July 1956, the DC chapter served as both the National Organization and the local chapter. Thus, the accomplishments of the National Organization were those of the Washington, DC chapter.

Under the guidance of the first chapter president, Robert W. King, the chapter started out 600 members strong. Wasting no time, monthly newsletters and meetings set the ball rolling. Until inflation raised prices to unaffordable highs, monthly dinner meetings were held nine times a year at a local restaurant. From that point, lunch meetings were instituted as an affordable alternative and worked into members' busy schedules. A proud tradition that continues to this day, the chapter initiated an annual chapter awards program in 1960 to honor member anniversaries and other momentous occasions from the past year. Currently, the Washington DC chapter is AGA's largest, proudly boasting well over 1400 active members.

Congratulations to Scott, the DC chapter committee and all DC chapter members on 56 years!



Recruitment*

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Applicants selected for our Washington Federal Practice will be subject to a government security investigation and must meet eligibility requirements for access to classified information.

*connectedthinking



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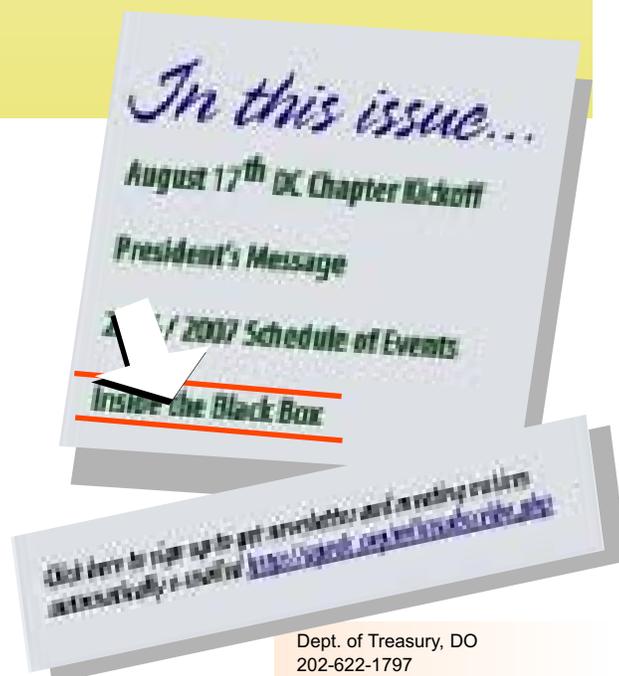
Request for Newsletter Submissions, Comments, or Suggestions

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 September 2006 issue is August 11, 2006. Please send your comments and contributions to Don Geiger, the newsletter editor for the 2006 - 2007 program year, at donald.geiger@do.treas.gov, or to Sarah Suchland, the newsletter assistant for the 2006 - 2007 program year, at sjsuchland@deloitte.com.

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Visit the Northern Virginia chapter's website at <http://www.novaga.org> to learn about their upcoming events.

Visit the Montgomery/Prince Georges chapter's website at <http://www.marylandaga.com> to learn about their upcoming events.

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Are you, or someone from your chapter planning to attend a career fair, or an event for college students? AGA now has an eye-catching brochure that offers information about government financial management careers and answers questions for aspiring government financial managers regarding the qualifications and skills needed to get started. It also includes a bookmark for students that directs them to the Tomorrow's Professionals website for more information. To order free copies of the brochure, please submit the collateral order form found in the Members Only section or contact Jessica Jones.

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

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14 CPE Hours



Openness, transparency, accountability. Every government financial manager is dedicated to these concepts. Your chance to raise your level of commitment is rapidly approaching: AGA's Fifth Annual National Leadership Conference (NLC).

This year's conference is set for February 12 – 13, 2007 at the Ronald Reagan Building and International Trade Center in Washington, D.C.

Built around the theme "Forging New Paths to Improved Accountability," the NLC features leaders from all levels of government, the private sector and academia and offers outstanding sessions and ample opportunities to network. Learn practical skills to improve your agency, hear from the top opinion leaders in the accountability business, and exchange problem-solving ideas with colleagues from around the country. Visit the Exhibit Hall to experience the latest tools to help governments at all levels perform efficiently. Interact with inspirational government leaders at several networking events.

Don't miss this opportunity to learn from the best in the business. Join us in February and let AGA help you achieve your professional goals. Register today online at

www.agacgfm.org/nlc

Conference Dates & Location

This year's conference will be held February 12 – 13, 2007 at the Ronald Reagan Building and International Trade Center, located at 1300 Pennsylvania Avenue, NW, in Washington, D.C. All conference events will take place on the Concourse Level.

The Ronald Reagan Building is located next to the Federal Triangle Metro Station, connected by the Orange and Blue lines.

Who Should Attend?

If you are involved in government financial management and accountability, then AGA's NLC is for you! The conference brings together leaders from all levels of government, the private sector and academia, including:

- Accountants
- Auditors
- Budget Professionals
- Chief Financial Officers
- Comptrollers
- Financial Managers
- Fraud Examiners
- Human Resource Managers
- Information Technology Professionals
- Inspectors General
- Program Directors
- Treasurers

Reasons to Attend

AGA's NLC promises to be an excellent learning and networking opportunity for government financial managers and accountability professionals. We have planned an outstanding conference program that will give you the chance to:

- Earn 14 CPE hours at educational sessions and find the tools you need to become more effective
- Learn from nationally recognized industry leaders
- Network with colleagues from across the country
- See the latest technological advances in financial management
- Stay up to date on issues that affect your career
- Increase your promotion potential





Highlights

Attend AGA's Fifth Annual NLC

Join AGA February 12-13 in Washington, D.C. for the Fifth Annual National Leadership Conference. The conference, to be held at the Ronald Reagan Building and International Trade Center, is built around the theme, ***Forging New Paths to Improved Accountability***. Learn practical skills to improve your agency, hear from the top opinion leaders in the accountability business, and exchange problem-solving ideas with colleagues from around the country.

[Visit the site for program and registration information.](#)

Take the CGFM Examinations Before the NLC



AGA is once again offering a great opportunity to take the CGFM Examinations and earn your CGFM at the annual National Leadership Conference (NLC) in Washington DC. Whether you've found it difficult to find time to complete the three exams or just need an extra reinforcement of the material, this is your chance to get it done!

To help you reach that goal, we are offering a two-day Intensive Review Course on Thursday, February 8, and Friday, February 9, 2007, and an opportunity to take the CGFM Examinations on February 10-11, 2007. The cost of the course is only \$249 for qualified participants, and it offers 18 CPE hours. Special Bonus: The CGFM Examinations are offered at no cost to course attendees.

This course is designed as a supplement to previous preparation for the CGFM Examinations, so this is a perfect opportunity for those individuals who have already attended GFM training courses or have been preparing by using the CGFM Study Guides. Enrollment is limited and popular exam time slots are reserved quickly, so don't delay.

More information and a registration form for this event are available on the [AGA website](#). If you have any questions, contact [Katya Silver](#) at 703.684.6931 ext. 305.

You are receiving this e-mail because you are currently enrolled in the CGFM Program. If you don't wish to receive such e-mails from AGA in the future, [please notify us](#).

[AGA Event Calendar](#)

[AGA Staff List](#)

[AGA Membership Application](#)

[CGFM Application](#)

Other AGA links

[CGFM Certification -Take the AGA CGFM Exams Today!](#)

[Career Center - Post a resume, Post a job, Search for jobs](#)

[Register Now for AGA's 56th Annual Professional Development Conference, June 24-27, 2007, in Nashville](#)

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JOB OPPORTUNITIES

US DEPARTMENT OF AGRICULTURE
 FOOD AND NUTRITION SERVICE
 HUMAN RESOURCES DIVISION
 3101 PARK CENTER DRIVE, RM 420
 ALEXANDRIA, VA 22302

VACANCY ANNOUNCEMENT

Announcement #: FM-07-014-O

THIS IS A READVERTISEMENT OF VACANCY # FM-06-029-O. THOSE APPLICANTS WHO APPLIED UNDER THE PREVIOUS ANNOUNCEMENT MUST REAPPLY UNDER THIS ANNOUNCEMENT FOR CONSIDERATION.

Position: SUPERVISORY SYSTEMS ACCOUNTANT
 GS-0510-14
 \$91,407 to \$118,828 per annum (subject to Federal annual pay increase in January 2007)

Promotion Potential: None
 Career/Career Conditional Appointment
 Full-time Position

Location: USDA, Food and Nutrition Service
 Deputy Administrator for Financial Management
 Accounting Division
 Data Integrity and Reporting Branch
 Alexandria, VA

Relocation expenses will not be paid

Opens on: 12/26/2006

Closes on: 01/30/2007

AREA OF CONSIDERATION: All Sources

USDA CTAP eligibles, Federal ICTAP eligibles, Federal and non-Federal applicants. Special selection priority will be given to eligible, well-qualified surplus/displaced USDA applicants and eligible, well-qualified displaced Federal applicants with permanent status. See eligible, well-qualified definition below for surplus/displaced applicants. Applications will also be accepted from non-Federal applicants, current Federal employees with or without status, former Federal employees with or without reinstatement eligibility, and from individuals eligible for special appointments (e.g., severely disabled, disabled veterans, and volunteers from the Peace Corps or VISTA, etc.). Veterans who are preference eligibles or who have been separated from the armed forces under honorable conditions after 3 years or more of continuous active service may apply. Please indicate if you are in one of these categories.

MISSION: The mission of the Food and Nutrition Service is to increase food security and reduce hunger in partnership with cooperating organizations by providing children and low income people with access to food, a healthy diet, and nutrition education in a manner that supports American agriculture and inspires public confidence. Please visit <http://www.fns.usda.gov/fns> for descriptions of the programs administered by the Food and Nutrition Service.



(Job Opportunities Cont'd)

Supervisory Duties and Responsibilities:

The incumbent will serve as the Branch Chief, Data Integrity and Reporting Branch. This branch of the Accounting Division is responsible for Financial Data analysis and reconciliation and financial reporting.

The incumbent will:

plan work to be accomplished by subordinates, set and adjust short-term priorities and assign work to subordinates based on priorities, difficulties and requirements of assignments and the capabilities of subordinates. Evaluate work performance of subordinates. Give advice and counsel to employees on both work and administrative matters. Recommend selections for subordinate non-supervisory positions. Identify and provide or arrange for developmental and training needs of subordinates. Find ways to improve production or increase the quality of the work directed. Develop performance standards. Find and implement ways to eliminate or reduce significant bottlenecks and barriers to production, promote team building, or improve business practices.

MAJOR DUTIES:

1. Directs the preparation of Agency financial statements.
2. Ensures the integrity of Agency financial data
3. Ensures submission of the Federal Agencies' EUR* Centralized Trial-Balance System (FACTS) I and II for the Agency.

QUALIFICATIONS REQUIREMENTS:

Applicants must meet basic qualifications as follows:

- A) **Degree:** accounting; or a degree in a related field such as business administration, finance, or public administration that included or was supplemented by 24 semester hours in accounting (may include up to 6 hours of credit in business law).

OR

- B) Combination of education and experience at least 4 years of experience in accounting, or an equivalent combination of accounting experience, college-level education, and training that provided professional accounting knowledge. Applicant's background must include one of the following:
1. Twenty-four semester hours in accounting or auditing courses of appropriate type and quality (may include up to 6 hours of business law);
 2. A certificate as Certified Public Accountant or a Certified Internal Auditor, obtained through written examination; or
 3. Completion of the requirements for a degree that included substantial course work in accounting or auditing, e.g., 15 semester hours, but that does not fully satisfy 24-semester-hour requirements of paragraph A, provided that (a) the applicant has successfully worked at a full-performance level in accounting, auditing, or a related field; (b) a panel of at least two higher level professional accountants and auditors determined applicant demonstrated a good knowledge of accounting, etc., and (c) except for literal nonconformance to the requirement of 24 semester hours in accounting, the applicant's education, training, and experience fully meet the specified requirements.

In addition to the educational requirements:

All applicants must have one year of specialized experience which has equipped the applicant with the particular knowledge, skills, and abilities to perform successfully the duties of the position and which is typically related to the work of the position to be filled. This year of specialized experience must be comparable to the GS-13 grade level in the Federal service. Examples of such experience include: financial manager of multiple federal grants for a state agency; second level supervisor for a financial management unit within a larger organization; and experience in applying government accounting principles and standards to the management/oversight of reviews or audits of federal or state financial systems. Time-in-grade restrictions apply to applicants under Merit Promotion procedures.



(Job Opportunities Cont'd)

EVALUATION CRITERIA:

Provide on a separate sheet of paper or a supplemental form examples of experience, training and awards that demonstrate possession of the items listed below. **YOU MUST ADDRESS THE EVALUATION CRITERIA IN ORDER TO BE CONSIDERED.**

- A. Ability to direct the preparation of all Federal financial statements, FACTS I and II, and other financial management reports.
- B. Ability to organize, direct and provide overall managerial leadership and meet deadlines through subordinates.
- C. Knowledge of financial systems and internal and management controls in order to assure the integrity of accounting system data.
- D. Demonstrated knowledge and experience in applying accounting theories, principles, practices or techniques in the Federal government organization.

HOW TO APPLY: YOU MUST SUBMIT ALL OF THE FOLLOWING ITEMS:

- 1. All applicants must submit an OF-612, Optional Application for Federal Employment, or resume, or any other written format you choose.

Follow instructions below on what information your application must contain.
- 2. A narrative statement addressing the evaluation criteria listed above.
- 3. A recent performance appraisal is required if you are a current Federal employee.
- 4. Copy of most recent SF-50, Notification of Personnel Action (for current or former Federal employees only).
- 5. Please provide your Internet email address (if applicable) on the first page of your application.
- 6. All status candidates who want to be considered under both merit promotion and external competitive procedures **MUST SUBMIT 2 COMPLETED APPLICATIONS.** If only 1 is received, it will be considered under merit promotion procedures.
- 7. If you are claiming Veterans' Preference, submit a copy of Form DD-214 Armed Forces Transfer or Discharge, and, if applicable, SF-15 Claim for Veterans' Preference (10 point veterans), plus proof required by that form.
- 8. Surplus/Displaced Applicants should attach proof of eligibility for special selection priority:
 - a) RIF separation notice or notice of proposed removal for declining a directed reassignment or transfer of function outside the local commuting area;
 - b) Certificate of expected separation or other official notice from the agency indicating that the employee is surplus or eligible for discontinued service retirement; or
 - c) Other official agency certification identifying the employee as being in a surplus organization or occupation.

Other Federal Displaced applicants should attach proof of eligibility for special selection priority:

- a) RIF separation notice, or notice of proposed removal for declining a directed reassignment or transfer of function to another commuting area;
- b) Documentation showing that they were separated as a result of reduction in force, or for declining a transfer of function or directed reassignment to another commuting area (e.g. SF-50);



(Job Opportunities Cont'd)

- c) Official certification from an agency stating that it cannot place an individual whose injury compensation has been or is being terminated;
 - d) Official notification from OPM that an individual's disability annuity has been or is being terminated; or
 - e) Official notification from the Military Dept. or National Guard Bureau that the employee has retired under 5 USC 8337(h) or 8456.
9. The Defense Authorization Act of November 18, 1997, extended veteran's preference to persons who served on active duty during the Gulf War from August 2, 1990 through January 2, 1992. The law grants preference to persons otherwise eligible and who served on active duty during this period, regardless of where the person served or for how long.
 10. The law also authorizes the Secretary of each military department to award the Armed Forces expeditionary Medal for service in Bosnia during the period November 20, 1995, to a date to be determined. The award of the Medal is qualifying for veteran's preference. More information on veteran's preference is available in the VetGuide that may be found on the U.S. Office of Personnel Management's web site at <http://www.opm.gov>.
 11. Copy of college transcript.
 12. Selective Service registration: If you are a man between ages 18 through 25 and living in the U.S., then you must register with Selective Service.

BENEFITS:

Benefits include: health and life insurance, comprehensive retirement plan, tax deferred Thrift Savings Plan (401K), sick and annual leave, ten paid holidays, Flexible Spending Account, and other benefits which may include flexible work schedule, transportation subsidy, and more. There is plentiful parking at the Food and Nutrition, and it is operated for Agency employees using a competitive assignment process based on residential distance from the work location. Ridesharing is used extensively, and there is bus access from the Pentagon and a shuttle service operated between Pentagon City mall and the work location.

Method of Evaluation:

Applicants must meet all application and qualification requirements in order to be qualified.

Basis of Rating (Applies to Open-competitive applications):

No written test is required. Qualified applicants will be assigned a numerical rating from 70 to 100 plus any applicable Veteran's status rating, based on an evaluation of their education, experience and training related to the position to be filled.

CONDITIONS OF EMPLOYMENT:

A background security investigation will be required for all new hires. Appointment/retention will be subject to successful completion of the background investigation.

A supervisory probationary period of 18 months will be required unless previously served.

Equal Employment Opportunity:

The U. S. Department of Agriculture (USDA) prohibits discrimination in all its programs and activities on the basis of race, color, national origin, gender, religion, age, disability, political beliefs, sexual orientation, and marital or family status. (Not all prohibited bases apply to all programs.) Persons with disabilities who require alternative means for communication of program information (Braille, large print, audio tape, etc.) should contact USDA's TARGET Center at 202-720-2600 (voice and TDD).

The Food and Nutrition Service provides reasonable accommodations to applicants with disabilities. If you need a reasonable accommodation for any part of the application and hiring process, please notify the servicing specialist at 703-305-2348. Hearing-impaired applicants should use a relay service. The decision on granting reasonable accommodation will be on a case-by-case basis.



(Job Opportunities Cont'd)

To file a complaint of discrimination, write to: USDA, EEO Counselor, Food and Nutrition Service, Civil Rights Division, 3101 Park Center Drive, Room 942-A, Alexandria, VA 22302-1500, or call (703) 305-2215. Persons with disabilities who require alternative means for communication (Braille, large print, audio tape, etc.) should contact USDA's TARGET Center at (202) 720-2600 (voice and TDD). USDA is an equal opportunity employer.

Your Application Must Contain:

The Announcement number you are applying under.

Personal information:

full name, social security number, mailing address, internet E-mail address (if applicable), citizenship status, veterans preference, highest Federal grade held, including from and to dates and job series. Education: high school name, date of diploma/GED, colleges and universities attended with cities, states, attendance dates, type and year of degree or credits earned, academic major.

Employment history:

Positions held, duties and accomplishments, employer's name and address, supervisors name and phone number, starting and ending dates, hours per week, salary, whether we can contact current employer;

Other - Job-related:

training courses, skills, awards and honors, certificates and licenses.

Where to get Forms and Information:

Please call our Job Information hotline at (703) 305-1474, to request forms and additional information. Hearing-impaired applicants should use a relay service. Announcement materials are also available in alternative formats for applicants with disabilities. You may also request materials by internet E-mail at the address shown below.

Application Filing Procedures:

Applications and all requested materials must be postmarked by 11:59 PM Eastern Time on the closing date shown above. Any residence restrictions shown in the area of consideration above do not apply to external candidates.

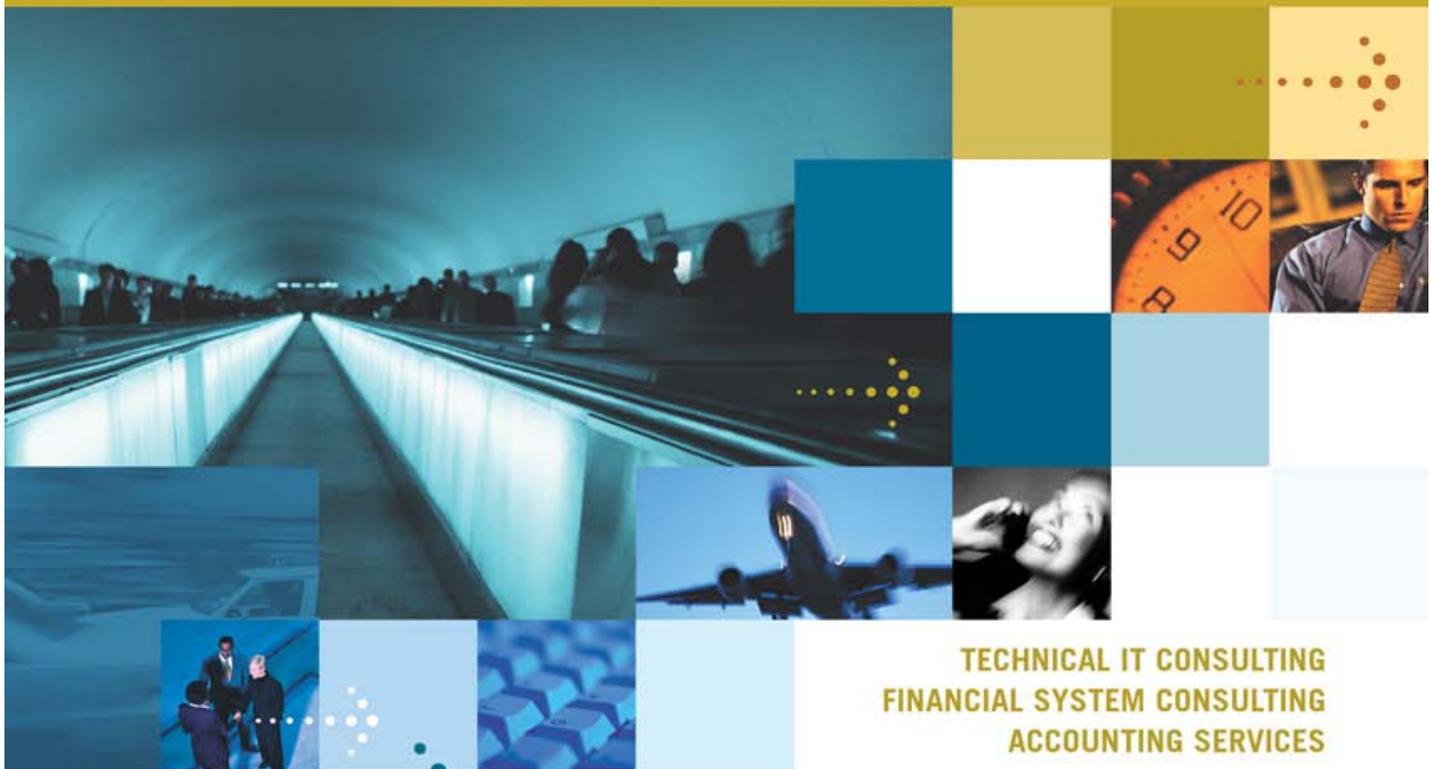
Where to File Your Application(s):

Applications should be mailed or delivered to the address listed above. Electronic applications will be accepted at Frederick.Person@fns.usda.gov (Word format will only be accepted). Please indicate this announcement number in the subject line of your email message).

THE DEPARTMENT OF AGRICULTURE IS AN EQUAL OPPORTUNITY EMPLOYER COMMITTED TO EMPLOYING A HIGHLY QUALIFIED STAFF THAT REFLECTS THE DIVERSITY OF OUR NATION



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