



# The Washington Connection



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## Up Next!

**January 18, 2024;** Washington Capitals Game (vs. St. Louis Blues) at *Capital One Arena*.

**February 14, 2024, 11:30am -1pm;** Monthly Hybrid Luncheon. Speaker: Monica Valentine, Executive Director, Federal Accounting Standards Advisory Board (FASAB).

**February 21, 2024, 11:30am -1pm;** VIP Luncheon at The Hamilton (Diamond sponsors only). Speaker: Michael Wetklow.

**March 20, 2024, 11:30am -1pm;** Monthly Hybrid Luncheon. Speaker: Deidre Harrison, Deputy Controller Performing the Delegated Duties of the Controller, Office of Management and Budget (OMB).

**April 17, 2024, 11:30am -1pm;** Monthly Hybrid Luncheon. Speaker: Nimisha Agarwal, Chief Financial Officer, General Services Administration (GSA).

**May 15, 2024, 11:30am -1pm;** Monthly Hybrid Luncheon. Speaker: Phyllis Fong, Inspector General, Department of Agriculture (USDA).

### THANK YOU!

A big thank you to those who participated in the following events:

- AGA DC National Virtual Webinar. *Topic: Ethics*, 11/8/23.
- Virtual Bingo Night, 11/9/23.
- Monthly Hybrid Luncheon, 12/13/23.
- AGA DC National Virtual Webinar. *Topic: Risk Management*, 12/13/23.
- Holiday Happy Hour at the Hard Rock Café DC, 12/14/23.
- Monthly Hybrid Luncheon, 01/10/24.

### \*SAVE THE DATE\*

**May 7-8, 2024**

DC Chapter Annual Training at Marymount University in Arlington, VA

**June 22, 2024**

DC Chapter Annual Gala at the JW Marriott, DC.

# President's Message

Dear AGA Washington DC Chapter Members,

As we welcome the new year of 2024, I would like to take a moment to reflect on the year that has passed and look forward to the year ahead. The past year has been a challenging one for many in our community, as we lost a dear friend and beloved member of the government financial management community, Bill Anderson. We will always remember his contributions to the AGA community and his dedication to the field.

Despite the challenges we faced, we have continued to work hard to provide our members with a wide range of activities and events. Our goal is to provide something for everyone, with events that provide educational and networking benefits, both in person and virtually. So far this program year, we have held the following successful activities:

- Three monthly luncheons with exceptional speakers,
- A multi-chapter picnic with the Northern Virginia and Montgomery/Prince George's Chapters,
- A VIP sponsors luncheon,
- Several great webinars,
- A VIP sponsor happy hour,
- A Member Services Virtual Bingo Night,
- A community service event laying wreaths at Arlington National Cemetery to remember, honor, and pay respect to those who gave everything for this great nation, and
- A joint Holiday Happy Hour with the Northern Virginia Chapter.



And, we're just getting started! As this program year continues, please keep an eye out for more opportunities to get involved and attend events. We have an exciting winter and spring planned, including community service events, sports outings, and our annual Spring Training event. We hope to see you at one of these great events!

As we start the new year, I would like to wish all of our members a safe and healthy new year filled with peace and joy.

Sincerely,

**Lal Harter, *President***  
**AGA Washington DC Chapter**

## Vision

AGA is the premier association for advancing government accountability. AGA defines government accountability as a government's obligation to the people for its actions and use of resources.

## Mission Statement

AGA fosters learning, certification, leadership and collaboration for professionals and stakeholders committed to advancing government accountability.

# National Council of Chapters Meeting

## November 2023 NCC Meeting Summary

By *Caitlin Holmes McGurn, DC Chapter NCC Representative*

The AGA National Council of Chapters (NCC) provides chapter and membership representation by furnishing critical input to the National Governing Board (NGB) on current topics, new initiatives, and governance decisions related to chapter growth and volunteerism.

The second NCC meeting of the program year was held on November 1, 2023 virtually and was heavily focused on mentorship, volunteering, and succession planning. AGA National is encouraging chapters to think about the long term and not only identify a pipeline of candidates for key volunteer roles, but also to focus on knowledge management to support transitions. While there is always room for improvement, given the size and level of involvement



of our members and volunteers, I think this is something we've already done very well. That said, this session was an important reminder that we should remain focused on these critical areas.

As your NCC Representative, I welcome your feedback and will be happy to continue to bring your voices to the AGA National!

**Caitlin Holmes McGurn**  
*NCC Representative*

**Check out *Accountability Talks*, hosted by the DC Chapter's very own Paul Marshall!**

**The podcast focuses on the government accountability community and is available everywhere you get your podcasts.**



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**ACCOUNTABILITY Talks**

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# AGA DC - Diversity, Equity, Inclusion, and Accessibility (DEIA) Committee

## *Celebrating Diversity and Inclusion During the Holiday Season*

**By: Salim Mawani, Director, DEIA Committee**

As the year ends, we find ourselves amid the holiday season, filled with joy, reflection, and gratitude. In this festive period, let us come together as a community to celebrate the holidays and the diversity and inclusiveness that define our AGA community.

The holiday season is an opportunity to appreciate our rich tapestry of backgrounds and experiences. Whether it's Christmas, Hanukkah, Kwanzaa, Eid, Diwali, or other cultural celebrations, each tradition brings a unique perspective that enriches our collective understanding. Let us embrace these differences with open minds and hearts, as they are integral to the vibrant culture of inclusivity we foster at AGA.



We thank each of you for your continued dedication to our mission of fostering a diverse and inclusive environment. Your efforts and contributions throughout the year have been invaluable in making AGA a place where everyone feels welcomed and valued.

As we bid farewell to this year and welcome the new one, let's continue to learn from each other and grow together. Let's resolve to carry this spirit of diversity and inclusion into the coming year and beyond, for it's in our unity that we find our greatest strength.

**Happy Holidays and a Prosperous New Year to all!**

## 2024 DEIA Monthly Calendar

- January: Dr. Martin Luther King Day
- February: Black History Month
- March: Women's History Month
- April: Arab American Heritage Month
- May: Asian American, Native Hawaiian, and Pacific Islander Heritage Month; Military Appreciation Month
- June: LGBTQIA+ Pride Month; Caribbean American Heritage Month
- July: None to Date
- August: National Civility Month
- September: Hispanic Heritage Month (9/15/24 – 10/15/24)
- October: National Disability Employment Awareness; Breast Cancer Awareness
- November: Native American Heritage Month; Veteran's Day
- December: None to Date

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# Save the Date!

## Annual AGA DC Chapter Hybrid Training Event

May 7th and 8th, 2024

Registration will be coming in early 2024 for the 22nd Annual AGA DC Chapter Hybrid Training Event! This year's event, sponsored by the DC & Northern Virginia AGA chapters, will take place on **May 7th & 8th, 2024**. Once again, you can join us either in-person or virtually and earn up to 16 CPE credits.

**We are back in Arlington for our training!** Our in-person venue is Marymount University Ballston-Center; 1000 N Glebe Rd, Arlington, VA 22201

[Click here for directions.](#)

**Marymount is accessible from the Ballston-MU Metro stop (Orange/Silver lines)**



**Virtual attendance will be available.**

This year's training will offer ethics training that meets VA, DC, and MD CPE requirements.

Don't miss this opportunity to hear firsthand from top government leaders about current issues impacting Federal financial management and related functions!



# AGA DC Training and Events

## AGA DC Upcoming Events

**February 14, 2024** – Monthly Hybrid Luncheon, 11:30am – 1pm. Speaker: Monica Valentine, Executive Director, Federal Accounting Standards Advisory Board (FASAB).

**February 21, 2024** - VIP Luncheon, 11:30am -1pm at The Hamilton (Diamond sponsors only). Speaker: Michael Wetklow.

**March 20, 2024** – Monthly Hybrid Luncheon, 11:30am – 1pm. Speaker: Deidre Harrison, Deputy Controller Performing the Delegated Duties of the Controller, Office of Management and Budget (OMB).

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**May 15, 2024** – Monthly Hybrid Luncheon, 11:30am – 1pm. Speaker: Phyllis Fong, Inspector General, Department of Agriculture (USDA).

**June 22, 2024** – DC Chapter Annual Gala at the JW Marriott, DC.

\*\*\*\*\*

**You can earn 1 CPE from each monthly luncheon.**

\*\*\*\*\*

For questions regarding AGA DC events listed here, please contact us at [agadc@agadc.org](mailto:agadc@agadc.org).

**\*\* SAVE THE DATE\*\***



## AGA DC Sponsored - National Webinar Training Schedule

AGA DC sponsored National webinars will continue to be offered in a virtual format.

All webinars start at 2:00pm and end at 3:50pm ET.

**You can earn 2 CPEs for each webinar!**

For questions, please contact: Danielle Burrell at [danielle.c.burrell@hud.gov](mailto:danielle.c.burrell@hud.gov).

The AGA DC Chapter will host the following AGA National webinar sessions throughout the 2023-2024 program year.

### When:

**January 17, 2024** — Uniform Guidance and Grant Accounting

**February 7, 2024** — GASB Update

**March 6, 2024** — Robotic Process Automation (RPA)/Artificial intelligence (AI)

**March 27, 2024** — Cybersecurity/Enterprise Risk Management (ERM)

**April 10, 2024** — Ethics

**April 24, 2024** — CARES Act/ARPA

**May 8, 2024** — Fraud/Data Analytics

**May 22, 2024** — Leadership

For more information on these webinars and the full schedule please visit the AGA National website at: **AGA National Webinars**

**\*\* SAVE THE DATE \*\***




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# Calling for Mentors and Mentees

## *Take Action and Be Part of the Mentoring Efforts*

By The AGA DC Chapter Mentorship Committee

Mentoring can be a valuable tool for personal and professional growth. It is not limited to just teaching skills or giving advice; it involves building a relationship based on trust, respect, and mutual learning to help you achieve your goals, overcome challenges, and explore new possibilities.

As John C. Crosby once said, "Mentoring is a brain to pick, an ear to listen, and a push in the right direction."

### *So, what's in it for you?*

Mentors can benefit from networking opportunities, new insights, leadership and problem-solving development, and like-minded individuals to rely on in government accounting. In addition, we offer free drinks and AGA DC merchandise.

Mentees can gain career guidance, knowledge sharing, and different perspectives and connect with like-minded individuals who can support, inspire, and motivate them. You will also get free drinks and AGA DC merchandise.



### *Are you interested in giving it a try?*

If so, **please take the survey below** to show your interest in serving one of the largest government accountability organizations in the US.

**Mentor Survey** - Join us to prepare government leaders of tomorrow AGA:

<https://forms.office.com/r/xYcrrPQM5c>

**Mentee Survey** - Achieve your greatest dreams with the help of AGA DC mentors:

<https://forms.office.com/r/wNyNzFWC1w>

## We Need You!



## To Make It Happen



# AGA Young Professionals

By: Alyssa Smiley, Chair, *Young Professionals Committee*

Did you know that the AGA DC Chapter has a Young Professionals group that is an ideal place to share ideas, network with friends and colleagues, and advance your career? Members of the Young Professionals group are:

- 35 years of age and under;
- In the first 3 years of professional work experience; or
- Active students.

If any of these criteria apply to you, we would love to have you actively participate in the Young Professionals group!

## Help Us to Help You!

To make sure that we have a better understanding of our audience and to ensure that we are offering activities and events that are of the most interest to you, please take a few minutes and complete the [Young Professionals Survey](#).

The survey should only take 2-3 minutes to complete and will remain open until *January 24th*.

Thank you in advance for your participation. Your feedback will play a vital role in the future of the AGA DC Chapter's Young Professionals events and efforts!

## Upcoming Events

Be on the lookout for communications about upcoming opportunities specifically for Young Professionals! We're excited to kick off a new year with new and exciting events!

As always, if you have any questions or suggestions, please reach out to our Young Professionals Committee at [YoungProfessionals@agadc.org](mailto:YoungProfessionals@agadc.org).



# In Loving Memory

## Celebrating the Life of William "Bill" Anderson

### *Our Past National and Chapter President*

It is with great sadness that William James Anderson, Jr., known affectionately as Bill, passed away on October 16, 2023, at the age of seventy-seven (77), in Kissimmee, Florida. A lifetime AGA member, National President (2002-03), and DC Chapter President (1997-98), Bill was a dear friend to AGA and so many within the government financial management community at all levels. Bill had a diverse and accomplished career. He dedicated many years of public service as an outstanding leader and earned respect from his colleagues and peers. Bill's contributions to the AGA and government financial management will be remembered by all of us.

Bill was born on June 1, 1946, in Drexel Hill, Pennsylvania. Bill's commitment to the country, public



service, and continuous learning, was evident throughout his life. After Bill's graduation from the Upper Darby High School in Drexel Hill, he served our country with honor as a member of the United States Army stationed in Germany as a payroll clerk. His military service was an important chapter in his life that shaped his character and instilled in him values of loyalty and patriotism. Bill then returned to the US and received his Bachelor's degree from Widener University in Chester, Pennsylvania.

Bill began his lifelong outstanding career at the General Accounting Office (now Government Accountability Office - GAO) in 1974 at the Washington, DC Headquarters. He served in a number of important and diverse positions with increasing responsibilities, which included financial and performance auditing, audit policy and standards matters, staff professional development, and liaison with governmental entities and professional organizations, including AGA, to promote the improvement of governmental financial management at all levels of government.

Bill's contributions to AGA were tremendous. An active member and leader for AGA and Certified Government Financial Manager (CGFM), Bill's



**Bill Anderson (left) and Roger Von Elm (right) presenting DC Chapter donation to the Central Union Mission as part of the DC Chapter community service effort.**

**In Loving Memory cont'd.**

leadership and dedication to AGA and the financial management profession were exemplary. Bill served on numerous leadership roles at the chapter, regional, and national levels, including DC Chapter President, Chairs of various Committees and Boards, Regional Vice President, Senior Vice President, and National President.

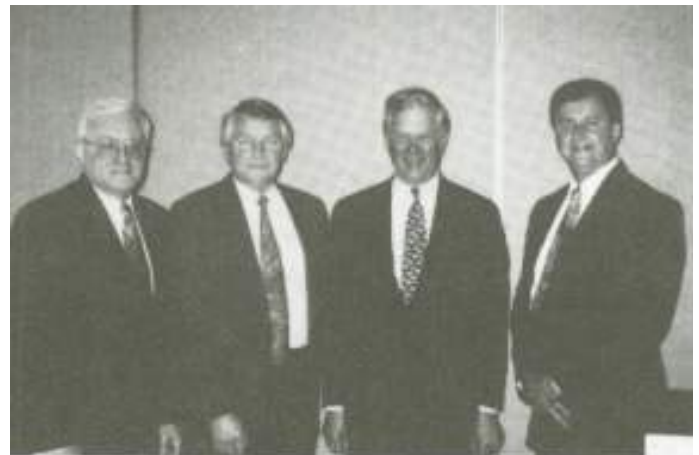
Bill worked with Bill Broadus (AGA National President 2000-01) on Governmental Accounting Standards Board (GASB) related state and local government issues, and later issues related to Federal agency audits. Bill also worked with Dr. Raymond Einhorn (AGA National President 1960-61), T. Jack Gary Jr. (AGA National President 1952-53), and the Accountants Roundtable, and was instrumental in establishing the DC Chapter award in honor of Mr. Einhorn and Mr. Gary, which later became the National Einhorn-Gary Award.



**Bill Anderson (center) hosted the DC Chapter holiday reception in December 1997.**



**Left to right: Eva Williams, Judy Czarsty, Bill Anderson, and Roger Von Elm (right) participated in the DC Chapter Project Harvest community service effort.**



**Bill Anderson (left) and Doug Haywood (National President 97-98; right) at the April 1998 DC Chapter luncheon with speakers Bill Broadus (next to Bill Anderson) and Hal Steinberg (next to Doug Haywood)**



**Past National Presidents Raymond Einhorn and T. Jack Gary joined Bill Anderson in presenting Joe Donton with the first DC Chapter Einhorn-Gary Award.**

## In Loving Memory cont'd.

As the National President during the 2002-03 program year, Bill helped promote the CGFM program and other education programs, expanded membership, and enhanced member services. Bill also worked very hard on the AGA 50th Anniversary Celebration. Due to Bill's contributions to AGA and the profession, he received numerous awards including Chapter Service Award, Regional Vice President Gold Level Award, National Presidents' Awards, Elmer Staats Award, Einhorn-Gary Award, and the highest AGA honor, the Robert W. King Memorial Award.

After more than 37 years of an outstanding career at the GAO, Bill retired in 2011 and moved to Florida where he embarked on the next chapter of his life and embraced numerous hobbies and interests. Bill was survived by his partner, Eva Williams, two daughters, five grandchildren, and his extended family members whom Bill adored spending time with and creating lasting memories together.

The newsletter team reached out to our past AGA leaders to reflect on Bill's contributions to AGA and profession.

### **Evelyn Brown (National President 2012-13; National Treasurer 2003-04; DC Chapter**

**President 1995-96):** Bill Anderson exemplified the true spirit of helping others and wherever needed. He worked so well with others, instilled collaboration, cooperation and communication which are just a few components of what leadership promotes in the well-being and expansion of knowledge. He was so devoted to helping to ensure the CGFM program that you could see him working on all kinds of promotional activities and encouraging our young professionals, mid level and senior financial management professionals on the value of certification. Bill was a good example of an exemplary good public servant. Bill would reach out to any and everyone who needed assistance, he did not wait for you to ask for help. He absorbed knowledge and built upon the talents of friends and colleagues like Ray Einhorn and Jack Geary so that he could have more to share with others. And we the chapter members are exceedingly grateful for his work on spearheading the committee effort in establishing the first DC Chapter Annual Awards Gala in 1996

that continues to this day. I for one am so privileged to have known and benefitted from one of AGAs outstanding leaders.

**Jeff Steinhoff (National President 1993-94):** It was a complete privilege to work with Bill Anderson at GAO and AGA for well over three decades, where his talents and dedication led to so many lasting achievements. For example, years before so ably serving as AGA's National President, Bill was instrumental in organizing and managing the review and awarding of CGFM certificates to over 12,000 applicants. I could never thank him enough for his role in making the CGFM program a success through his wise counsel and hard work during every step of the journey. You could always depend on Bill to get the job done, and done well, and you always knew where he stood and that his advice was heartfelt. A recipient of AGA's highest honor, the Robert W. King Award, Bill left a lasting legacy and so many great memories. I am honored to call Bill a friend whose exceptional leadership and dedication enriched everyone in the government accountability and AGA community.

**Pat Wensel (National Treasurer 2014-15; DC Chapter President 1994-95):** Bill Anderson was a good friend and always a true professional in every way. I first met Bill in 1994 when I asked him to join the AGA DC Chapter Board during the program year as the Chapter president. Bill was an exceptional board member where he assisted our Chapter to have a banner year. I continued my relationship with Bill during participation in the Accountants Roundtable. Bill and Eva Williams were the main drivers of the Roundtable for years. They were able to attract the best government financial leaders to our meetings, which gave us an opportunity to interact with the best and brightest in government financial management. Bill continued to advance in his leadership roles in AGA both at the chapter and national levels, including as DC Chapter and National Presidents. He continued supporting AGA and serving as a trusted advisor until his untimely death. He was always available to lend a helping hand and provide advice and guidance to whomever and wherever needed. I will miss all the good times I've had with Bill and all the encouragement he provided throughout the years I've known him.

## In Loving Memory cont'd.

### **Wendy Payne (DC Chapter President 2002-03):**

Bill Anderson's passion for all things AGA was boundless. During his tenure as National President, he championed initiatives to strengthen our profession such as creating self-study materials for the Certified Government Financial Manager program. Bill was a generous supporter of the DC Chapter as well. He personally recruited a number of chapter presidents and ensured they had the support needed to offer excellent programs to members. Most of all, Bill will be remembered as a giving friend and wise mentor. He will be missed!

### **Scott Bell (Current Member on National Higher Education Committee; DC Chapter President 2006-07):**

I very fondly remember Bill Anderson as a dedicated federal government professional, an institution of the AGA community, and most importantly, as a mentor and friend. Our paths became progressively intertwined as I became more involved in AGA. With Bill's continuous

encouragement and guidance, I have had the honor to serve AGA in many capacities at the local, regional, and national levels. Thankfully, Bill would not let me rest – always pushing me to do more. I am so thankful that he did as I quickly came to realize as he did, the true sense of responsibility, gratification, and privilege that comes with serving as a volunteer leader with AGA. But just as significantly, Bill was approachable, affable, and a delight to be around. He doted on and always talked at length about his grandkids, and he and Eva were a truly inseparable team. To Eva – I send my heartfelt thoughts, my friend. The AGA community is immeasurably fortunate for having had Bill Anderson as a part of it.

***The AGA DC Chapter would like to express our condolences to Bill's family and our appreciation to Bill's long-standing contributions to AGA and the financial management profession. Bill, you will be dearly missed!***



## Thought Leadership

# Unveiling the Power of FISCAM 2023 for Comprehensive Information Security, Helping Information System Auditors Achieve Audit Excellence

By: George Fallon, CPA, CISA, CGFM, CDPSE, CISSP, CEH, IT Director at RMA Associates, and Truc Nguyen, Supervising Senior Auditor at RMA Associates



The proposed revised Federal Information System Controls Audit Manual (FISCAM) for 2023 represents a significant milestone in the world of federal auditing and information security. A lot of technology has changed over the last 14 years. The new Manual updates the 2009 version to meet the complex demands of the changing information system (IS) auditing world. The comment period for the exposure draft ended on October 18, 2023; the Government Accountability Office (GAO) has not stated when they expect to issue the final version. GAO expects the new Manual to be used for the fiscal year 2025.

The new proposed FISCAM (2023 FISCAM) updates its two main objectives: It furnishes auditors with an efficient audit methodology for evaluating the effectiveness of IS controls and establishes a framework for appraising the confidentiality, integrity, and availability of information and information systems in alignment with "generally accepted government auditing standards" (GAGAS), often known as the "Yellow Book," and the Green Book principles, which adhere to National Institute of Standards and Technology (NIST) standards.

The manuals stress that the FISCAM is a practical tool, not an auditing standard, enabling efficient and effective IS control audits. It helps to educate financial, performance, and attestation auditors on IS controls and related audit considerations. The new Manual improved the audit manual's usability, provided greater compliance with current methodologies, and enhanced IS Controls Assessments. It is updated to stay current with the GAO/President's Council on Integrity and Efficiency (PCIE) Financial Audit Manual

(FAM) framework when they assess IS controls as part of a financial audit.

The new Manual changes FISCAM's format, design, and organization. The first noticeable difference in the manuals is indexing the manual's contents. The 2009 FISCAM uses chapters, and 2023 uses sections. The 2009 Manual is structured in more functional terms. The 2023 Manual is structured in more traditional audit phases. Also, the 2009 Manual has 12 appendices, while the 2023 Manual has three. The 2009 Manual Appendix VII - Entity's Use of Service Organization's controls are incorporated in the audit procedures sections throughout the manual. The new Manual has the following sections:

**Section 100 - Introduction:** The 2023 FISCAM introduction section revised the information from 2009 FISCAM content from chapters 1 and 2 and added updated content. It revises the concept of Information System Controls and underscores the focus on Areas of Audit Interest.

An *Area of Audit Interest* represents a subset of an entity's information systems, information system components, and information system resources, chosen based on their relevance to the engagement objectives. At the business process level, areas of audit interest may encompass business process applications, interfaces, data management systems, specific data files, and system-generated reports. At the system level, areas of audit interest may involve operating systems, access-control software, and hardware devices employed for information processing, data storage, and network communications.



## Thought Leadership cont'd.

Significantly, the new Manual simplifies the FISCAM Framework by reducing the control categories from 14 to 6 categories. The 2023 FISCAM reorganized the business process, interface, and data management system control activities and collectively renamed business process controls.

Importantly, the 2023 FISCAM departs from necessitating summary-level conclusions for each FISCAM control category. Instead, it mandates auditors to identify control objectives pertinent to the areas of audit interest, which are essential for achieving the engagement objectives. Auditors must then choose and assess IS control activities adequately to determine if the relevant control objectives for each area of audit interest have been achieved. Also, the new Manual states that the FAM establishes a basis for determining relevant IS control

efficient approach for obtaining sufficient, appropriate evidence for the design, implementation, and operating effectiveness of IS controls to the extent necessary to support the achievement of the engagement objectives and report on the results.

**Section 300 - Testing Phase:** Section 300, Testing Phase, includes auditor requirements, guidance, and procedures for identifying IS controls for testing and determining IS control tests' nature, extent, and timing. During this phase, the auditor must obtain sufficient, appropriate evidence to conclude whether the relevant business process and general control objectives are achieved by the entity's user, application, and general control activities. Developing test plans is crucial to gather this evidence and to evaluate the effectiveness of the entity's IS controls for each area of audit interest.

**Section 400 - Reporting Phase:** Section 400, Reporting Phase, includes auditor requirements and guidance for communicating the results of the IS controls assessment. In the 2023 FISCAM, there's no mandate for summary-level conclusions within each FISCAM control category. Instead, auditors are instructed to (1) identify relevant IS control objectives and (2) test IS control activities sufficiently to conclude whether such control objectives are achieved. The primary goal is to provide clear and actionable information to relevant parties based on the results of the IS controls assessment.



**Section 200 - Planning Phase:** Section 200, Planning Phase, includes auditor requirements, guidance, and procedures for planning IS controls assessment, including identifying relevant IS control objectives.

The Manual states that the overall objective of the planning phase is to determine an effective and

**Section 500 - Appendices:** FISCAM 2023 consists of three appendixes: Appendix 500A - FISCAM Glossary, Appendix 500B - FISCAM Framework, and Appendix 500C - FISCAM Assessment Completion Checklist.

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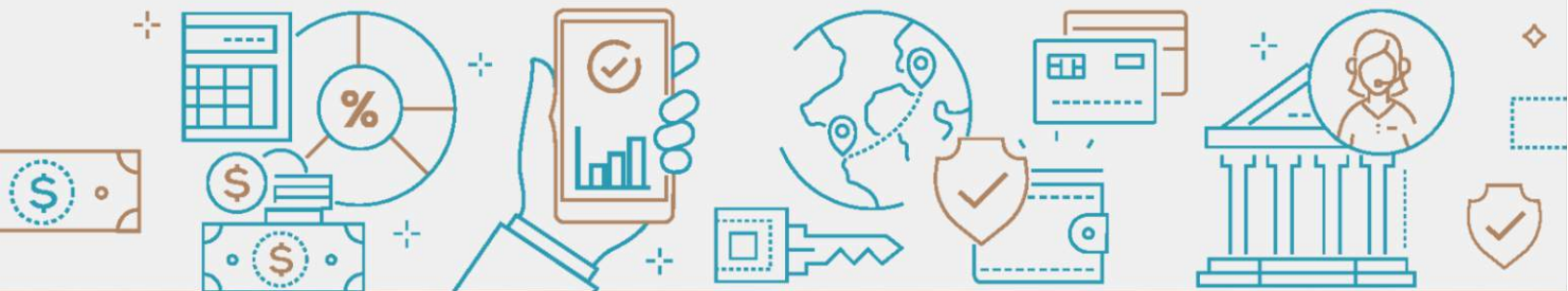
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# Achieving balance between speed and accuracy of payments

## Help protect your payments and reduce errors with Account Validation Service

Government entities need to make more immediate, seamless and secure payments just like any business. Now, more than ever, innovative collaborations with the commercial sector offer critical solutions to pay faster, create stronger customer experiences and reduce fraud.



## Improper payments in the public sector

Improper and unknown payments continue to contribute to financial waste in government spending.

**\$247B+** in improper payments made in FY 2022 <sup>1</sup>

**41%** increase in improper and unknown payments from 2019 to 2022<sup>1</sup>

To build trust and credibility with the communities they serve, the public sector needs to manage the financial and reputational risk, while improving the user experience from end to end.



Use emerging technology that can learn and correct discrepancies via return intelligence



Have confidence in validation and authentication with identity proofing processes



Interrogate multiple data sources for optimized results



Employ frictionless, straight-through processing

## Addressing improper payments

As little as three steps to improvements in addressing improper payments<sup>2</sup>.



### 1. Build a technology framework

Better technology can help reduce the need for manual processing, improve payment times and lower the error rate.



### 2. Leverage data to prevent fraud

Use data analytics to increase accuracy, proactively prevent errors and mitigate payment fraud.



### 3. Improve the user experience

Enhance all aspects of the payment experience, including identity validation and payment account verification, to minimize improper payments.

Thought Leadership cont'd.

## Protect against fraud

Take action to help protect against fraud and improper payments.



### Validate recipient accounts

- Mitigate risk of payments fraud as technology advances
- Reduce identity takeover and re-direction of funds to unauthorized recipients
- Manage operational, collection and recovery costs from payments fraud more effectively
- Minimize reputational risk, which can be just as damaging as financial losses

### Defend against fraud and cyberattacks

- Authenticate account ownership identity prior to payment initiation
- Validate accuracy of payee information
- Reduce returned transactions due to bad payee information
- Limit financial losses associated with payment fraud
- Support customer satisfaction with rapid risk decisioning



## AVS use cases

Account Validation Services helps government entities and GSEs overcome challenges.



#### 1. Help ensure payment accuracy

Use recurring ACH enrollment to validate new payee details, identify potential errors, and authenticate ownership before issuing a first payment.



#### 2. Work to prevent identity theft

Simplify tax payments and earned income credits. Confirm the taxpayer is registered, validate deposit accounts, and assess the risk associated with processing a refund.



#### 3. Protect constituent data

To make changing bank details more secure, authenticate account ownership and validate account existence and status. Review vendor financial information before updating emails.



#### 4. Issue emergency payments and benefits

For one-time and recurring payments, customers provide account information for monthly benefit payouts. AVS validates the account's existence, status, ownership and associated risk.

Sources:

1 <https://www.gao.gov/improper-payments>

2 <https://www.jpmorgan.com/solutions/treasury-payments/insights/strategies-for-addressing-improper-payments>

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# Inside the Black Box

by Simcha Kuritzky, CGFM, CPA

## GTAS Edit 4 (Fund Resources = Fund Equities) and Cash Substitutes



### Background

Back in 2011, I wrote how 299000 Other Liabilities without Related Budgetary Obligations was being used both with and without authority. In FY2019, Treasury split off 299100 Other Liabilities - Reductions for all the transactions involving authority. In 2022, I wrote on reconciling budgetary and proprietary cash (the old Tie Point 2) and mentioned that often 109000 Fund Balance with Treasury while Awaiting a Warrant is needed for the reconciliation. What I neglected to mention was that the new 299100 account serves the same purpose for funding reductions. Also, Tie Point 24 performed similar logic, using the proprietary cash and equivalents and comparing with most of the non-cash budgetary accounts. The new equivalent to Tie Point 24 is GTAS Edit 4.

### Tie Points and GTAS Edits

Cash is recorded in both the proprietary and budgetary accounts. The proprietary cash accounts are assets, while most of the budgetary accounts are sources and uses of cash. The Standard General Ledger (SGL) crosswalks assume these two are synchronized, and Tie Point 2 ensures they match up. This Tie Point is not applied to funds without budget authority such as deposit funds.

Tie Point 24 ensured that funding resources equals funding equities. This tie point became GTAS Edit 4, which starts with proprietary cash accounts 101000 through 120900, but also includes most investment accounts from 161000 through 163300, since a Trust Fund purchasing investments does not impact the budget, and liability 299100. These are compared, not with the budgetary cash SGL accounts like Tie Point 2 uses, but most of the non-cash budgetary accounts. Since debits must equal credits, the sum of the value of budgetary cash accounts must equal the sum of all budgetary non-cash accounts. To see how this works, I will walk through a few common SGL transactions and show how they impact the tie point, with funding sources shown in bold and funding equities shown in italics.

#### A104 Appropriations enacted

Debit	<b>101000</b>	<b>Fund Balance with Treasury</b>
	411900	Other Appropriations Realized
Credit	310100	Unexpended Appropriations - Appropriations Received
	445000	<i>Unapportioned Authority</i>

If one starts with a basic appropriation, 101000 is a funding source and 445000 is a funding equity. Because warrants may arrive after the appropriation, 109000 Fund Balance with Treasury while Awaiting a Warrant or Mandated Non-Expenditure Transfer is also considered a funding source. Pending reductions or transfers out may use 299100 Other Liabilities – Reductions until the funds are withdrawn at Treasury.

#### B124 (or B128) Purchase of federal securities acquired at par value

Debit	<b>161000</b>	<b>Investments in U.S. Treasury Securities Issued by the BFS</b>
Credit	<b>101000</b>	<b>Fund Balance with Treasury</b>

When a Trust Fund invests its proceeds, no budgetary accounts are posted except for purchases at a premium. Both the debit and credit are funding resources, so this entry is also in balance.

#### B306 Current-year undelivered orders without an advance

## Inside the Black Box Cont'd.

Debit 461000	<i>Allotments - Realized Resources</i>
Credit 480100	<i>Undelivered Orders - Obligations, Unpaid</i>

**A128** Authority temporarily unavailable pursuant to public law

Debit 445000	<i>Unapportioned Authority</i>
Credit 439500	<i>Authority Unavailable for Obligation Pursuant to Public Law - Temporary - Current-Year Authority</i>

Similarly, shifts in authority from unapportioned to apportioned to allotted to committed, obligated, and finally, accrued, as well as moving back to unavailable, are all tracked on the funding equities side, with balanced entries.

**B102** Pay payroll.

Debit 461000	<i>Allotments - Realized Resources</i>
610000	<i>Operating Expenses/Program Costs</i>
Credit 490200	<i>Delivered Orders - Obligations, Paid</i>
<b>101000</b>	<b>Fund Balance with Treasury</b>

The disbursement reduces both fund resources (proprietary) and equities (budgetary).

**A702** Anticipate reimbursements

Debit <b>421000</b>	<b>Anticipated Reimbursements</b>
Credit <b>449000</b>	<b>Anticipated Resources - Unapportioned Authority</b>

Authority that does not come with a warrant, such as anticipations, should not be included in funding equities. Treasury could have just ignored anticipations, but they chose to include both the anticipation source and the anticipated status accounts as funding resources. This example shows anticipated reimbursements, but the same logic holds for all types of anticipations.

**A706** Performing agency records a previously anticipated reimbursable agreement without an advance.

Debit <b>422100</b>	<b>Unfilled Customer Orders without Advance</b>
Credit <b>421000</b>	<b>Anticipated Reimbursements</b>

**A123** Realize previously anticipated authority.

Debit <b>449000</b>	<b>Anticipated Resources - Unapportioned Authority</b>
Credit 445000	<i>Unapportioned - Unexpired Authority</i>

When the agreement is signed with a federal agency, these two transactions are recorded which move one side to funding equities. The same occurs when posting to 425100 Reimbursements Earned – Receivable. Usually the funds are already apportioned and often allotted, so the transfer would be between 459000 and 451000, or 469000 and 461000, but the impact on GTAS Edit 4 is the same.

**A708** Collection of revenue earned in the performing agency for a previously anticipated reimbursable agreement without an advance.

Debit 425200	<i>Reimbursements Earned - Collected from Federal/Non-Federal Exception Sources</i>
<b>101000</b>	<b>Fund Balance with Treasury</b>
Credit <b>421000</b>	<b>Anticipated Reimbursements</b>
520000	<i>Revenue From Services Provided</i>

This is also true for earned reimbursements collected in 425200 or 425400 Reimbursements Earned - Collected from Non-Federal Sources. When a collection occurs in 101000, the balance of 421000, 422100 or

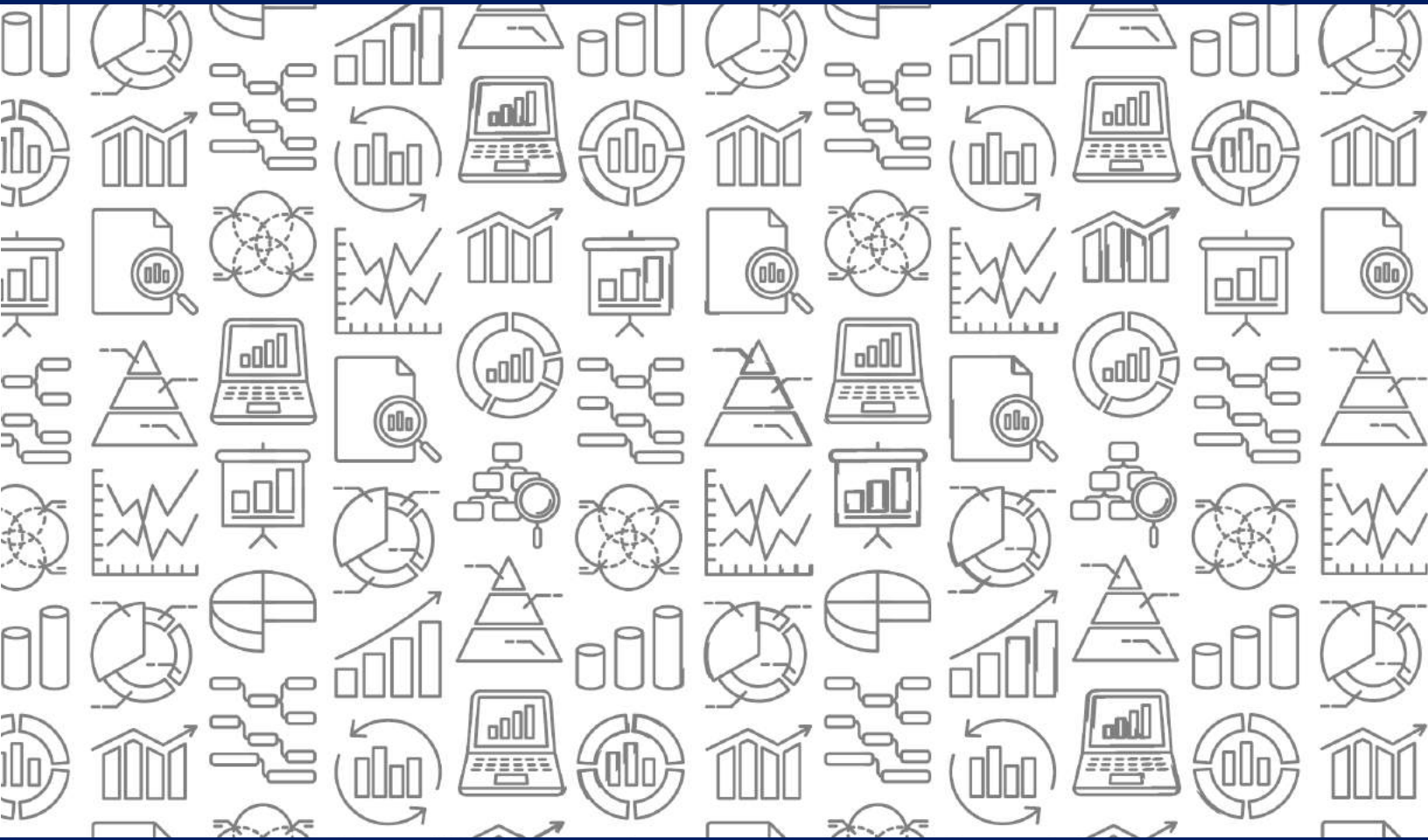
## Inside the Black Box cont'd.

425100 is transferred to 101000 on the funding resources side of the equation, and the budgetary cash accounts 422200 Unfilled Customer Orders with Advance and 425200 Reimburse-ments Earned - Collected from Federal/Non-Federal Exception Sources are excluded from the edit.

### Conclusion

GTAS Edit 4 groups the budgetary non-cash accounts into two groups: funding resources (which also includes the proprietary accounts) and funding equities. Funding resources are the proprietary cash and cash substitutes, anticipated authority sources and statuses, uncollected reimbursable authority, contract and borrowing authority without cash impacts, and receivables. Funding equities include payables, unavailable authority, available authority, commitments, obligations, and unpaid delivered orders. For some of the anticipation or reduction accounts, only some kinds of Authority Types are included. Agencies should review their posting models to ensure that each transaction's debits and credits pass GTAS Edit 4.

*Comments and critiques, as well as specific questions or suggestions for future topics, are always welcome. Please send them to [Simcha.Kuritzky@CGI.com](mailto:Simcha.Kuritzky@CGI.com), and not to the AGA.*





## Thought Leadership

# Eye on the Future

## *AGA 2023 Inspector General and State Auditor Survey Highlights Proactive Oversight Community*

**By: Ann Ebberts, CEO, AGA, and David Zavada, Senior Partner, Kearney & Company**

Over the past 11 years, AGA and its corporate sponsor Kearney & Company (Kearney) have collaborated to produce the AGA Inspector General (IG) and State Auditor Survey (Survey). Given the significant role of federal IGs and state auditors in overseeing more than \$5 trillion in pandemic relief funds, the 2022 Survey focused on ways they accomplished this extraordinary task. In that Survey, AGA reported on an oversight community that rose to the occasion with considerable innovation, collaboration, and communication across and between levels of government. A large portion of this collaboration and information sharing was facilitated by the Council of the Inspectors General on Integrity and Efficiency (CIGIE) and the Pandemic Response Accountability Committee (PRAC), created through the CARES Act. Other innovative practices included: a) using agile oversight to expeditiously report findings; and b) establishing a valuable and enhanced data analytics capacity through the Pandemic Analytics Center of Excellence (PACE), established within the PRAC.

The 2023 Survey once again includes the perspectives of federal IGs and state auditors on the central question: Are these innovative approaches and lessons learned changing the way oversight will be conducted in the future? It discusses ways audit and reporting approaches are being adapted, as well as potential risks of complacency. The Survey noted: a) an increasing emphasis on data sharing to improve program integrity; b) greater use of data analytics to enhance capability and effectiveness; c) a focus on assessing the impact of pandemic relief programs; d) the successes and challenges related to a changing workforce; and e) a challenging and complex oversight environment overall.

In every Survey conducted over the years, the IG community has expressed concern over inadequate data sharing to improve program integrity. In the 2023 Survey, they said data sharing is needed not only to



detect fraud, waste and abuse after a payment is made, but also, and more importantly, to enable management to implement internal controls upfront to avoid the improper payments and fraud caused by a pay-and-chase approach. They also voiced concerns about the level of fraud in pandemic relief programs due to the self-certification of benefits eligibility and how it heightened the need for broader and more secure data sharing. The Survey describes situations in which pandemic relief benefits were distributed, yet data was not shared across and between governments to verify benefits eligibility; and it points out the value of ready access to reliable data to improve program integrity and detect fraud. Moreover, the Survey delves into reasons why getting access to data is often a lengthy process, fraught with complexities, impediments, protections, and other issues; and it shares the desire among the oversight community to continue to illuminate the issue of data sharing and its impact on preparedness.

The 2023 Survey highlights the enhanced data analytics capacity developing within the broader oversight community and the key drivers that have accelerated it, such as the establishment of the PACE and investments by individual oversight offices to expand and enhance their analytics capabilities. The

## Thought Leadership cont'd.

sheer volume of pandemic relief programs, along with high levels of fraud, hotline, and investigative activities, necessitated greater reliance on data analytics and required collaboration on audits and investigations between the PRAC and individual oversight offices.

This year's Survey also explores how the oversight community is adapting to a changing environment and the leadership needed to successfully address challenges related to the workforce, budget, technology, and a divided government. It also looks at various ways oversight offices are operating, and their successes and challenges in working with a largely remote workforce. Finally, the Survey examines how oversight offices and leaders are navigating the complex post-pandemic milieu, especially in light of ongoing workforce, budget, communication, and preparedness challenges.

Overall, the 2023 Survey highlights a proactive oversight community that is transitioning to a post-pandemic environment. Although challenges remain, the community as a whole is poised to meet them and seize what may be another pivotal opportunity for positive change.

AGA and Kearney are grateful for the candor of federal and state government audit and oversight community leaders and their generous contributions of time to respond to our Survey. We also appreciate and applaud their extraordinary efforts and successes in identifying and reducing fraud, waste and abuse in our government.

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# VIP Luncheon

## With Special Guest Speaker, Ms. Teresa Hunter, Chief Financial Officer of the Internal Revenue Service (IRS)

Our Chapter hosted the VIP Luncheon at The Hamilton in downtown DC on November 2, 2023. **Ms. Teresa Hunter**, Chief Financial Officer of the Internal Revenue Service (IRS), was our guest speaker. John Hooley, Director of the DC Chapter Sponsorship Committee, VP at MIL, made the speaker introduction. During the VIP Luncheon, Ms. Hunter provided insight into the benefits of multi-year funding for the IRS and financial challenges the IRS is facing. Ms. Hunter discussed how her office is transforming its organization by adopting a continuous improvement mindset and prioritizing the elevation of data literacy, system proficiency and business partnering within its workforce while pursuing modernized methods to carry out financial management responsibilities.

As the Chief Financial Officer at the IRS, Ms. Hunter is the principal advisor to the IRS Commissioner and Deputy Commissioners. She leads the IRS' financial management programs and oversees financial policies and programs, budget formulation, and execution of a multi-billion-dollar budget. Ms. Hunter also manages the multi-trillion-dollar revenue collected each year. Previously, Ms. Hunter served as the Deputy Chief Financial Officer at the IRS.



**Ms. Teresa Hunter**

Teresa served at the Department of the Interior as the Deputy Director of the Office of Financial Management. Previously, Teresa served as the Assistant Director in the Risk Management and Assurance Division at the Department of Homeland Security and the Internal Control Manager in the Office of Financial Policy and Operations at the General Services Administration. Teresa graduated from James Madison University. She is a Certified Public Accountant and has six years of public sector financial management experience at KPMG LLP.

Ms. Hunter also answered questions from our Diamond sponsor representatives (2nd Wave Consulting; Cotton, A Sikich Company; Guidehouse; J. P. Morgan; Kearney & Company; The MIL Corporation; RMA Associates). Thank you Ms. Hunter for her insights, our Diamond sponsors for the participation and support, and our sponsorship committee for organizing this in-person VIP Luncheon!



VIP Luncheon cont'd.



# AGA DC Chapter Monthly Luncheon

## October 2023 Hybrid Luncheon

### *Doing More with Less: Managing Risk with Limited Resources*

On October 18, 2023, the DC Chapter welcomed our October hybrid luncheon speaker **Ms. Kate Aaby**, Chief Financial Officer and Associate Administrator for Performance/Planning of the U.S. Small Business Administration (SBA). We are grateful for 100 in-person and virtual attendees who joined us at Clyde's of Gallery Place in downtown Washington, DC. **Ms. Debbi Thomas**, RMA Associates, a proud AGA-DC Chapter corporate sponsor, introduced our speaker at the luncheon.

Ms. Kate Aaby serves as the Chief Financial Officer and Associate Administrator for Performance/Planning for the SBA where she provides guidance to senior officials regarding financial management, strategic planning, performance, budget, risk management and internal controls. In her prior role, Ms. Aaby served as a Director of Public Sector Financial Services for a professional services firm where she led Federal loan program implementations and business development efforts across the SBA and World Bank Group. Prior to that, she established a Project Management Office in Bangalore, India and served as a Program Examiner for the White House Office of Management and Budget for State Department and USAID accounts. Ms. Aaby holds a Master of



Ms. Debbi Thomas



Ms. Kate Aaby

Public Administration from NYU and a BA from UMD. Her certifications include Project Management Professional, Harvard Manage Mentor Certification, and Agile Certified Scrum Master. In her presentation, Ms. Aaby discussed how she has been leading her office to do more with less, which could be summarized in the following ways: Reorganize for efficiency; Conducting zero-based budgeting; Monitor the funds; Establish values and norms to have a proactive leadership approach.

Our October hybrid luncheon was made possible by our hard working volunteers from the Monthly Luncheon Team who took care of the programming, in-person, and virtual operations. **THANK YOU to our Monthly Luncheon Team!**

### October Luncheon cont'd.



From left to right: Debbi Thomas, Kate Aaby, Lal Harter

# AGA DC Chapter Monthly Luncheon

## December 2023 Hybrid Luncheon

### Virginia Revenue and Budget Outlook 2024-2026 Biennium

On December 13, 2023, the DC Chapter welcomed our December hybrid luncheon speaker **Mr. Tyler Williams**, Legislative Fiscal Analyst from the Virginia Senate Finance & Appropriations Committee. We are grateful for the more than 65 virtual and in-person attendees who joined us at Clyde's of Gallery Place in downtown Washington, DC. We also thank **Ms. Lauren Walters**, Chapter Services Manager from the AGA National, who joined us at the luncheon.



**Mr. Lloyd Farmer**

**Mr. Lloyd Farmer**, Director of the Federal CFO Services, from 2ndWave, a proud AGA-DC Chapter corporate sponsor, introduced our speaker at the luncheon. As this event was sponsored by our Chapter's Diversity, Equity, Inclusion, and

Accessibility (DEIA) Committee, **Mr. Nathan McCoy**, President of the National Coalition of Federal Aviation Employees with Disabilities (NCFaed), shared with our luncheon attendees on NCFaed mission and DEIA initiatives.

Our luncheon speaker Mr. Williams is responsible for providing non-partisan, analytic support to the Virginia Senate Finance & Appropriations Committee on state revenues, tax policy and legislation, capital outlay projects, and state museums. He has previously covered the areas of public and higher



**Mr. Tyler Williams**

education. Prior to joining the Committee's staff, Mr. Williams participated in the Virginia Management Fellows program with agency rotations at the Virginia Senate Finance & Appropriations Committee, the Joint Legislative Audit and Review Commission, and the State Council of Higher Education for Virginia. Mr. Williams holds a bachelor's degree in biology and a master's degree in public policy from the University of Virginia. During the luncheon, Mr. Williams discussed the budget process and economic forecast for Virginia. The presentation ended with a robust Q&A session when Mr. Williams answered questions from both virtual and in-person attendees.

Our December hybrid luncheon was made possible by our hard working volunteers from the Monthly Luncheon Team who took care of the programming, in-person, and virtual operations. **THANK YOU to our Monthly Luncheon Team!**



December Luncheon cont'd.



Nathan McCoy, President of National Coalition of Federal Aviation Employees with Disabilities



Lauren Walters (AGA Chapter Services Manager) and Lal Harter



Tyler Williams, December luncheon speaker



Lal Harter, Chapter President, welcomed luncheon speaker and attendees



## December Luncheon cont'd.



From left to right: Lal Harter, Paul Lionikis, Tyler Williams (speaker), Lloyd Farmer (sponsor representative), Peter Moore



DC Board members in attendance with luncheon speaker Tyler Williams

## AGA-DC Monthly Luncheon Schedule (Program Year 2023-24)

Details regarding the following events will be released before the event, so please keep a lookout for DC Chapter emails!

- **February 14, 2024** - Speaker: Monica Valentine, Executive Director, Federal Accounting Standards Advisory Board (FASAB)
- **March 20, 2024** - Speaker: Deidre Harrison, Deputy Controller Performing the Delegated Duties of the Controller, Office of Management and Budget (OMB)
- **April 17, 2024** - Speaker: Nimisha Agarwal, Chief Financial Officer, General Services Administration (GSA)
- **May 15, 2024** - Speaker: Phyllis Fong, Inspector General, Department of Agriculture (USDA)

# CGFM Updates

AGA-DC Chapter in collaboration with NOVAGA Chapter held a hybrid **CGFM Exam 2, Part 2 Study Group** on **Monday, January 22nd from 4pm to 7pm**. See the included flyer for more information!

AGA-DC is proud to support our chapter members in obtaining the CGFM designation. We can pay up to \$125 per chapter member per program year to help offset the costs of training modules, study guides, practice exams, and/or exam fees. This subsidy is not available if your costs were already reimbursed by your employer. Rebates are available on a first come, first served basis until funds for the program year are exhausted.

Please visit the [AGA DC Chapter website](#) for more information.



Congratulations to the following members who obtained their CGFM from July 2023 to September 2023!

**Dede E. Guemadji, CGFM**  
**Pablo Gannon, CGFM**  
**Kristina Lyn Waha, CGFM**

Have questions? Check out our CGFM chapter [webpage](#) or contact [Debbi Thomas](#)

## Already Have Your CGFM?

**CPE Reminder** – Make sure your continuing professional education (CPE) is current by completing at least 80 hours of CPE in government financial management topics or related technical subjects within each designated two-year cycle (including 4 hours in ethics per cycle).



# BOOST YOUR **CGFM** EXAM PREPARATION WITH OUR STUDY GROUP!

Monday, January 22, 2024 | 4:00-7:00 PM | BDO McLean Office  
3 CPE Credits | Exclusive Promotional Material on the DC Chapter's Newsletter

## EVENT DESCRIPTION

Join Debbi Thomas from RMA Associates and Kevin Shers from BDO for an RMA-sponsored study group of the CGFM Exam 2 Part 2.



**Debbi Thomas,**  
CPA, CGFM  
Partner (RMA Associates)



**Kevin Shers,**  
PMP, CGFM, CDFM  
Manager (BDO)

Topics that will be covered are Accounting and Reporting for state and local governments, federal budgeting and reporting, OMB Circular A-11, and portions of the AFR.

The course will be broken into multiple sessions that target specific areas of the exam to allow the participant to gain knowledge of all areas.

## WHAT TO EXPECT

**In-Person or Hybrid Cost:** \$20.00

**Delivery Method:** Hybrid

**Prerequisites:** None

**Advanced Preparation:** None

**Program Level:** Advanced

**Field of Study:** Accounting (Governmental)

## WHAT TO LEARN

-  Government Accounting
-  Financial Reporting

## LOCATION & POC

-  Note the new location: BDO Office  
8401 Greensboro Drive, Ste. 800  
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## REGISTRATION



Requests for refunds and cancellations must be received in writing by noon on Friday, January 5th, 2024. Contact [c.ung@rmafed.com](mailto:c.ung@rmafed.com) if you need assistance.

**NASBA Registration:** RMA Associates, LLC is registered with the National Association of State Board of Accounting (NASBA) as a sponsor of continuing professional education in the National Registry of CPE Sponsors. State boards of accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be submitted to the National Registry of CPE Sponsors through its website: [www.nasbaregistry.org](http://www.nasbaregistry.org)

# Community Service

The Chapter offers members the opportunity to “pay it forward” by sharing their gifts and talents with the DC Community through volunteer opportunities in areas such as:

- **Social Safety** - Hunger, homelessness, and unemployment
- **Education** - Literacy and college prep
- **Health** - Awareness for mental, emotional, and physical illnesses
- **Veterans** - Support for service personnel and their families
- **Equal Opportunity** - Diversity and inclusion
- **Capital Causes** - Other local causes

## GOODProjects | Social Safety

The Community Service Committee will be collecting donations for GOODProjects this quarter. As with our previous sponsorships, we want to make the biggest impact possible and ask the AGA National to help match our donations.

GOODProjects is empowering youth and their families to live fulfilling lives free from poverty, while helping them develop the growth mindset to thrive in their own communities. The organization’s mission is to eliminate the roadblocks to basic needs so families can define success for themselves on their pathway to achieving the American Dream.

GOODProjects work focuses on creating the place-based, sustainable model to turn poverty-dense communities defined as Opportunity Zones into GOODZones where 100% of our families sustain incomes at or above \$80k a year. The organization is working to achieve this vision, first for Washington, D.C., and then expanding their model to help other communities nationwide become positive and empowered GOODZones. Your support provides



GOODProjects the resources to continue to co-create with communities and their leadership in defining the future of social impact.

You can participate in giving by going directly to the organization using this link ([GOODProjects](#)). Once you give, please provide a screenshot evidencing your proof of donation to Maurice Preston ([mpreston@guidedhousefederal.com](mailto:mpreston@guidedhousefederal.com)), LaVerne Mason ([lmason@bdo.us](mailto:lmason@bdo.us)) or Niko Lojanica ([nlojanica@bdo.us](mailto:nlojanica@bdo.us)), so we are able track and take advantage of AGA’s matching!

For questions about GOODProjects, please contact the **Community Service Committee**: Maurice Preston ([mpreston@guidedhousefederal.com](mailto:mpreston@guidedhousefederal.com)), LaVerne Mason ([lmason@bdo.us](mailto:lmason@bdo.us)), or Niko Lojanica ([nlojanica@bdo.us](mailto:nlojanica@bdo.us)).

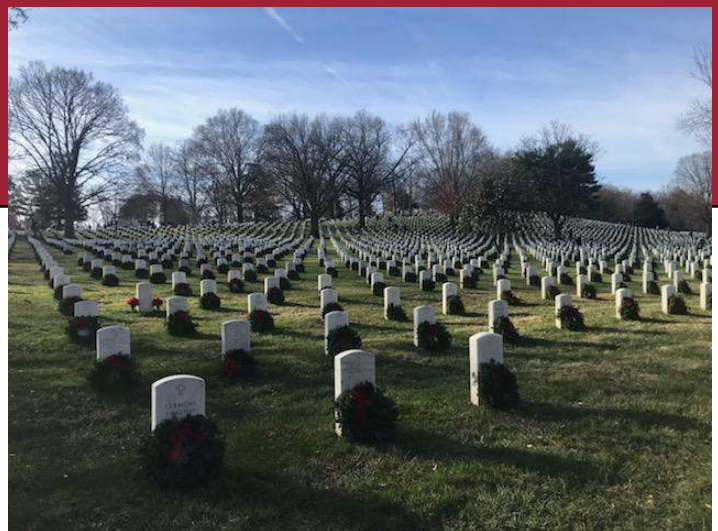
We hope you will join us in participating in all or some future community service opportunities. We invite you to share photos on the impacts you are making, and thoughts on how we can support your cause by connecting with the **Community Service Committee**.

As always, thank you, for everything you do to make an impact in our community.

# Wreaths Across America

## Community Service Event

Our DC Chapter members were part of the annual Wreaths Across America Day 2023 on December 16 at the Arlington National Cemetery. [Wreaths Across America](#) is a nationwide initiative that aims to remember, honor, and teach about the brave men and women who have selflessly served our country. By coming together, we can make a powerful statement of gratitude and remembrance.



If you're unable to attend the wreath placing, you'll still have another opportunity to volunteer with the wreath removal on Saturday, January 20, 2024. You can also consider sponsoring wreaths. [Click here for more information and register to volunteer today!](#)

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# Special Events

## Fiscal Year-End Member Happy Hour

On October 26, 30 DC Chapter members joined together at Clyde's Gallery Place in downtown Washington, DC for the fiscal year-end happy hour, brought to you by the Chapter's Young Professionals Committee and Member Services Committee. Heavy hors d'oeuvres and drinks were served with our members enjoying company together. Thank you to those members who attended the event. Special thank you to the Young Professionals Committee and Member Services Committee volunteers, led by Tony Richards who organized the event and made this happy hour possible!





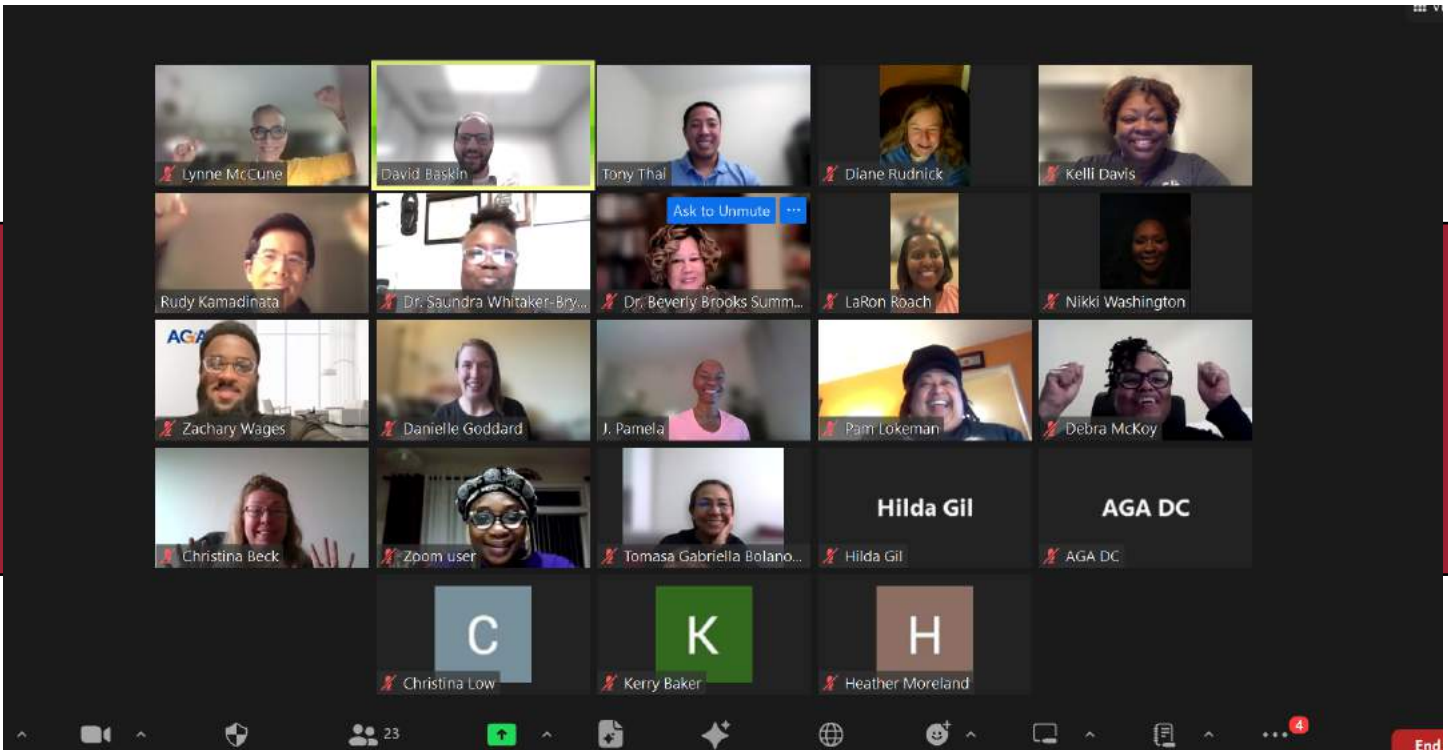
### Special Events cont'd.



### BINGO Night

Our Chapter brought the popular virtual BINGO Night back on November 9th! During the early evening hours, 26 members joined together and yelled out their Bingos! Congratulations to all our winners who receive \$25 Amazon gift cards on BINGO Night!

Thank you to those members who attended this free event. Special thank you to the Member Services Committee volunteers, led by David Baskin who organized and hosted this event!



## Special Events cont'd.

### AGA DC & AGA NoVA's Joint Holiday Party

More than 110 members from DC and Northern Virginia Chapters joined together on December 14 evening at the Hard Rock Café in downtown DC to celebrate the holidays. Our members enjoyed great food and were able to catch up with each other for the final member event in 2023. Our Chapter President Lal Harter thanked all members and volunteers for their support to the Chapter and wished everyone a great holiday season and happy new year.

Many thanks to our Member Services Committee members, led by Tony Richards, for their hard work to organize this event!



From left to right: Jacob MacDonald (Northern Virginia Chapter President-Elect), Frank Petersen (AGA National President-Elect), Lal Harter



Chapter President Lal Harter wished everyone happy holidays.



Special Events cont'd.



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703.744.6750

# New Member Contest

## DO YOU LIKE MONEY? IF SO, PLEASE READ

During the 2023-2024 Program Year, the Membership Committee of the AGA DC Chapter is continuing to award a **CASH PRIZE** (\$100 in the form of an Amazon gift card) at the end of each quarter (i.e., September, December, March, June) to the member who sponsors and/or recruits the most new members during the quarter. ***The winner of the July - September 2023 quarterly referral contest is Eric Novick!***

With your help and dedication, we can achieve our Chapter's 10% growth goal of new members this year! **Don't miss out on the great chance to win a CASH PRIZE, and help our Chapter! Make sure your name and AGA ID are included in the membership form of new recruited members!!**

Please note the membership referral/sponsoring application is a three-step process:

1. New members should create a "My AGA Account" on the AGA National website
2. New account login details will be sent to the email provided during registration (Step 1)
3. Within your "My AGA Account," new members must complete their AGA membership application and include the "Recruited by Member ID" and/or "Recruiter's Name" within the Demographics data page of the application.

Recruitment/Sponsoring winners will be contacted via email and announced in the following quarter's newsletter. The Membership Committee looks forward to continuing to grow our membership!

***(NOTE: Previous quarters' winners are ineligible for future prizes in the same program year.)***

# Welcome New Members!

*By: Emily Law and Giovanni Leon, Membership Committee*

The AGA DC Chapter and the Membership Committee extends a warm welcome to our newest members! Thanks to you, the AGA continues to grow. Stay up-to-date on fantastic programs, membership benefits, and recruiting incentives starting now. Remember if you have not yet renewed, you may do so at the [AGA Washington DC Chapter](#) website to take advantage of member benefits throughout the next program year.

Leanne Agaman  
Gloria A. Bingham  
Ricardo Carmona  
Jason Cooper  
Jorge A. Cortes  
Douglas Criscitello  
Shyro Dortch  
Rachel Ellis  
Angela Frank  
Pablo Gannon  
Yinming Gao  
Sanjana Goel  
Kritika Goyal

Daniel W. Grant  
Derek M. Harrington  
Wayne M. Harris, Jr.  
Joshua L. Hart  
Oliver Hewett  
Jessica N. Heyward  
Vedant Kamat  
Stephen Koch  
Kimberly Koperski  
Quiana M. Kornegay  
Amoghvarsh Kulkarni  
Greg LeVay  
Sheri Rose Lewis

Xiaoze Liu  
Aatsend Lkhagvadorj  
Jason P. Mann  
Sai Manohar Beeraka  
Kit Meyer  
Shamika Morris  
Bryan Musselman  
Nabila Nishat Raisa  
Item Okoye  
Timilehin Olula  
Paschalina Paraschou  
Tam Chau My Pham  
Arnice Pleasant

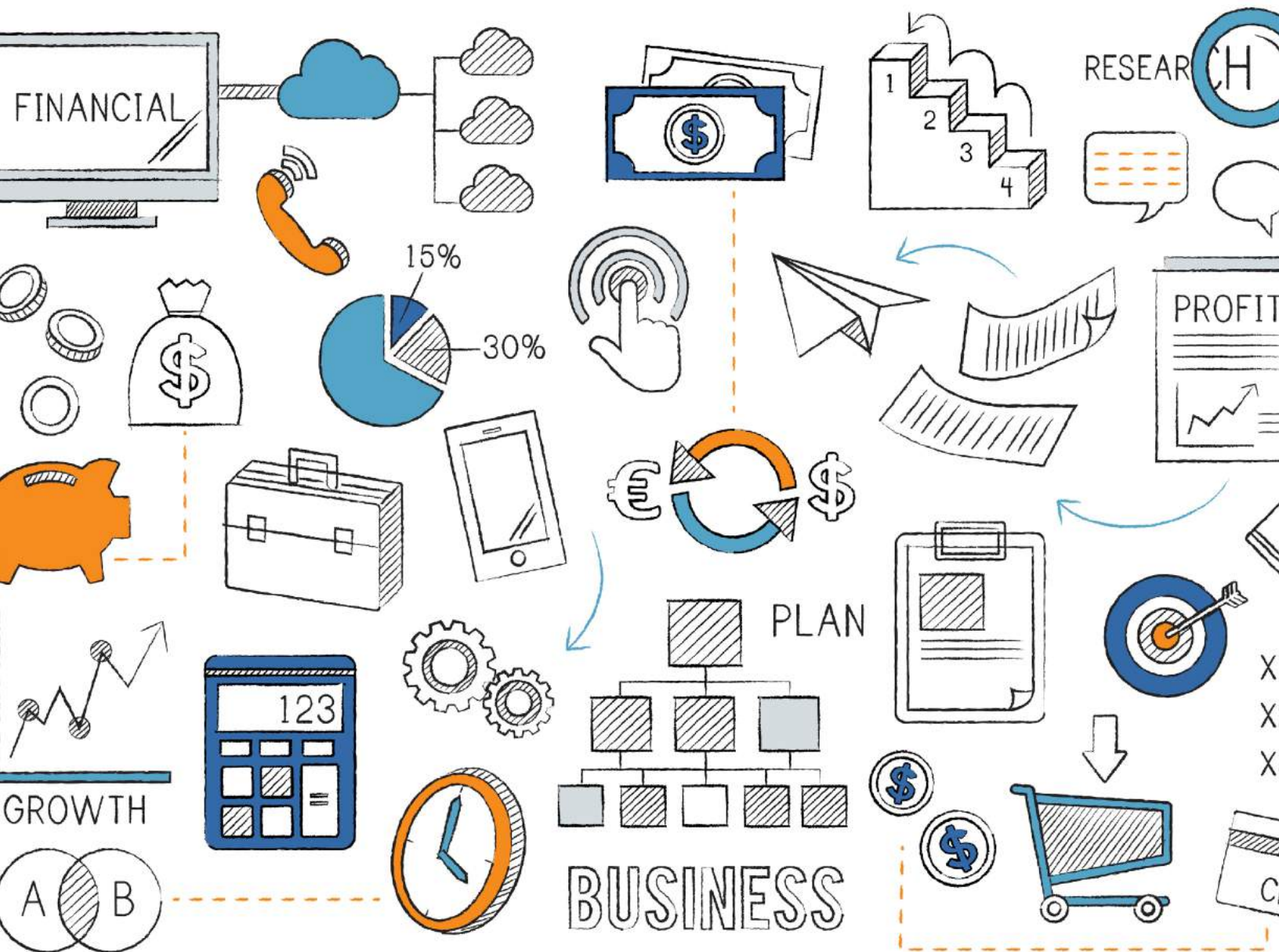
### New Members cont'd.

Victoria Rene Pratt  
Seth Saleem  
Dennis Sendros  
Kristan Smith

Peter Stamos  
Yen Vo  
Stephen Weagraff  
Jennifer Lyn Woodman

Vincent Yan  
Zizheng Zhang

**Attention to all new members! Join us at the next monthly chapter luncheon and you will be entered in the raffle for a gift card!**



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The diagram features a central tree with a trunk and roots. The trunk is labeled 'Exceptional' and 'Adaptable'. The canopy is filled with leaves, each containing a word: 'Insightful', 'Technically sound', 'Knowledgeable', 'Communicative', 'Responsive', 'Focused', 'Accurate', 'Qualified personnel', 'Analytical', 'Supportive', 'Inspire', 'Share ideas', 'Listens', 'Diversity', 'Trust', 'Community', 'Team', 'Collaborative', and 'Family'. The roots are labeled 'Healthy roots' and 'Empowered staff'. The background shows a city skyline at night with a full moon.

# Final Words

**Happy New Year** to all **The Washington Connection** readers!

Our newsletter team hopes you enjoyed the holiday season with family and friends, had the chance to reflect on 2023, and get recharged for the new year. Speaking about reflection, our newsletter team joined with other AGA leaders to celebrate the life of Bill Anderson, our beloved Past National and DC Chapter President. As we revisited Bill's contributions to the AGA and government financial management profession in the memorial article of this newsletter, the newsletter team would like to express our sincere condolences to Bill's partner, Eva Williams, and his family.

With 2023 is behind us, a big kudos to all professionals who were involved in the fiscal year 2023 Federal financial statements audit or preparation of Agency Financial Report (AFR)/Performance and Accountability Report (PAR). The newsletter team knows how hard you've worked on this important annual project to advance government accountability. Now the focus is on preparation of the Financial Report of the United States Government (FR) and Congressional Budget Justification (CBJ). The newsletter team wishes the very best and appreciates all the hard work for all professionals involved in the FR and CBJ preparation.

The Washington Connection is only made possible because of the contribution of articles and contents from our Chapter's volunteers, sponsors, and members. Thank you to all who contributed to the newsletter, as these articles/contents/pictures reflected the depth of knowledge, experience, member services, and hard work of our Chapter. It's the newsletter team's privilege to review and publish these contents, and we hope you enjoy this issue of the newsletter.

Remember... YOU are part of the success story of the AGA and our profession. Offering our sincerest THANK YOU!

AGA DC Chapter Newsletter Team

*Thomas Chin*

*Guy Hadsall*

*Monique Llanos*

*Hao Nguyen*

PS: Our newsletter team invites you to provide quick feedback about this newsletter via a two-question survey. [Please click here to visit the survey site](#) today!

# AGA DC Chapter Executive Committee



**Lal Harter**  
President



**Paul Marshall**  
President-Elect



**Caitlin Holmes McGurn**  
Immediate Past President



**Shawn Syed**  
Treasurer



**Mona Amatie**  
Treasurer-Elect



**Wendy Morris**  
Secretary



**Wendy Allen**  
Chapter Director (Appointed)



**Thomas Chin**  
Chapter Director (Appointed)



**Salim Mawani**  
Chapter Director (Appointed)

See a complete list of Chapter leadership at: [AGA DC Chapter Leadership](#).

To contact any of the AGA DC Chapter Officers please send an email to:  
[agadc@agadc.org](mailto:agadc@agadc.org)

# AGA DC Chapter Volunteer Roster

**Evelyn Brown**  
Senior Advisor

**Salim Mawani**  
Senior Advisor

**Paul Lionikis**  
Senior Advisor

**Paterne Koukpresso**  
ACE Reporting

**Melanie Geeseman**  
Admin and Communications

**Lydia Tamblyn (Miller)**  
Admin and Communications

**Alicia Pelikan**  
Admin and Communications

**Veronica Baird**  
Admin and Communications

**Cherry Ung**  
Annual Gala

**Orinda Basha**  
Annual Gala

**Elizabeth (Izzie) Yi**  
Annual Gala

**Tonya Baker**  
Annual Training Program

**Annalena Weiner**  
Annual Training Program

**Julia Duquette**  
Annual Training Program

**Brittany Hopwood**  
Annual Training Program

**Ellie Harris**  
Annual Training Program

**Jennifer Torres**  
Annual Training Program

**Christy Beck**  
Annual Training Live Ops

**Aubrey Harris**  
Annual Training Virtual

**Christy Beck**  
Bylaws/CPE Coordinator

**Sara Specht**  
CGFM

**Debbi Thomas**  
CGFM

**Claire Chen**  
Citizen Centric Reporting

**Maurice Preston**  
Community Service

**LaVerne Mason**  
Community Service

**Niko Lojanica**  
Community Service

**John Hooley**  
Corporate Sponsors

**Cherry Ung**  
Corporate Sponsors

**Jae Lee**  
Corporate Sponsors

**Elizabeth (Izzie) Yi**  
Corporate Sponsors

**Michael Smith**  
Corporate Sponsors

**Alex Chen**  
Corporate Sponsors

**Salim Mawani**  
Diversity, Equity, Inclusion, and  
Accessibility

**Julia Duquette**  
Diversity, Equity, Inclusion, and  
Accessibility

**Carl Biggs**  
Diversity, Equity, Inclusion, and  
Accessibility

**Mbalu Tunkara**  
Diversity, Equity, Inclusion, and  
Accessibility

**Shepherd Brown**  
Diversity, Equity, Inclusion, and  
Accessibility

**Mona Amatie**  
Finance Committee

**Terri Dawson**  
Finance Committee

**Jaideep Chakravorty**  
Finance Committee

**Catherine Gao**  
Finance Committee

**Eileen Parlow**  
Historian

**Joseph Peter**  
Historian

**Giovanni Leon**  
Membership

**Emily Law**  
Membership

**Crystal Wolf**  
Member Services

**David Baskin**  
Member Services

# AGA DC Chapter Roster

**Anthony Richards**  
Member Services

**Manoj Mirchandani**  
Member Services

**Sharnell Montgomery**  
Mentorship

**Paterne Koukpresso**  
Mentorship

**Megan Curtis**  
Mentorship

**Aubrey Harris**  
Mentorship

**Sherri Legall Daly**  
Mentorship

**Bo Shevchik**  
Monthly Luncheon Program

**Frank Petersen**  
Monthly Luncheon Program

**Peter Moore**  
Monthly Luncheon Program

**Paul Lionikis**  
Monthly Luncheon Program

**Shepherd Brown**  
Monthly Luncheon Program

**Daniel Lange**  
Monthly Luncheon Live Ops

**Victoria Abril**  
Monthly Luncheon Live Ops

**Emma Pollock**  
Monthly Luncheon Live Ops

**Chad M. Willhite**  
Monthly Luncheon Live Ops

**Craig Freeman**  
Monthly Luncheon Live Ops

**Alexis Alfaro-Trejo**  
Monthly Luncheon Virtual

**Matthew Gorman**  
Monthly Luncheon Virtual

**Areeba Rizvi**  
Monthly Luncheon Virtual

**Wendy Schiffman**  
Monthly Luncheon Virtual

**Katherine Rexroad**  
Monthly Luncheon Virtual

**Caitlin McGurn**  
NCC Representative

**Thomas Chin**  
Newsletter

**Monique Llanos**  
Newsletter

**Hao P. Nguyen**  
Newsletter

**Guy Hadsall**  
Newsletter

**Simcha Kuritzky**  
Publication Columnist

**Kevin Katindig**  
Social Media

**Radhika Patel**  
Social Media

**Wendy Allen**  
Strategy

**Myriam Galvan-Zambrana**  
Strategy

**Danielle Burrell**  
Webinars

**Mona Amatie**  
Webinars

**Tyler Gall**  
Webinars

**Leigha Kiger**  
Webmaster

**E. Marie Butler**  
Webmaster

**Christina Low**  
Webmaster

**Alyssa Smiley**  
Young Professionals

**Angela Rey**  
Young Professionals

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[agadc@agadc.org](mailto:agadc@agadc.org)

## Contact Us

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The most direct way to get your question answered is to send an email to: [agadc@agadc.org](mailto:agadc@agadc.org). See a complete list of Chapter leadership at: [AGA DC Chapter Leadership](#).

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