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AGA DC Chapter Officers

and Directors 2004

Sallyanne Harper - Chief Administrative Officer, U.S. General Accounting Office



Ms Sallyanne Harper

April 21, 2004 Awards Dinner/Recption

Sallyanne Harper will be speaking at the April Awards Dinner. She is currently the Chief Financial Officer (CFO) and Chief Administrative Officer for the U.S. General Accounting Office (GAO). In her current capacity, Ms. Harper is responsible for the full range of financial, IT, administration and knowledge services functions in support of the GAO, a legislative branch accountability agency that serves the Congress and the American people.

Prior to coming to GAO in January 2000, Ms. Harper served as Chief Financial Officer of the U.S. Environmental Protection Agency (EPA), an \$8 billion federal entity. At EPA, she was

responsible for all aspects of EPA's strategic planning, financial management and reporting, budgeting and financial systems. She had previously served as deputy CFO, head of management and administration, including IT, and finance director.

Ms. Harper came to the EPA in 1987 as the Associate Director for Superfund Procurement Operations following ten years of increasingly responsible positions in acquisition and contracting with the U.S. Navy.

Ms. Harper graduated from LaSalle University, Magna Cum Laude in 1976 with a BA in psychology and received her MBA in finance and investments from the George Washington University in 1987. Ms. Harper was awarded an honorary Doctorate of Humane Letters from LaSalle University in 1999. She is a graduate of the Harvard University John F. Kennedy School of Government's Senior Managers in Government program.

Ms. Harper is the recipient of a number of awards including two Meritorious Presidential Rank Awards, the Federal Technology Leadership award, the Frank L. Greathouse Distinguished Leadership award, the Joint Financial Management Improvement Program's Donald L. Scantlebury award, and the Association of Government Accountants' National President's award. Ms. Harper is a Fellow of the National Academy of Public Administration.



Pier 7 Restaurant in the Channel Inn - 650 Water St. SW (on the Waterfront)

Cash bar 5:30 PM - Surf and Turf Dinner at 6:00

Speaker at 7:00

For reservations, please register on-line at http://www.agadc.org/mlunch2.html or call Wanda Carrington 202.622.0550 or Judy Ochs 202.622.2136. Cost of the dinner is \$22 for members, \$35 for non-members and guests

Parking: Pier 7/Channel Inn offers free parking in the underground garage.

Blue/orange/yellow/green lines: L'Enfant Plaza stop. From metro, take Exit for 7th and D, Dept of Transportation. Walk across plaza to your right toward HUD and 7th St. Turn left on 7th St., walk four and a half blocks to I St. Right on I St. at the Riverside Baptist Church. One block to Maine Ave., cross over to Water St. Channel Inn and Pier 7 Restaurant are on your left. (9 minute walk from metro)

<u>Green line: Waterfront/SEU stop.</u> From metro, turn right on M st. Walk one block to 6th St. and at Arena Stage, cross Maine Ave toward waterfront and Gangplank/Odyssey. Turn right on Water St. Channel Inn and Pier 7 Restaurant are one block to your right. (6 minute walk from metro).

President's Message by Bob Reid, President





Mr. Bob Reid, President

I want to invite you to our annual AGA-DC Awards Dinner and Reception on Wednesday, April 21 at the Pier 7 Restaurant on the DC waterfront. This dinner is always a memorable event as we honor our long-time members and past chapter presidents and recognize individuals for their special service to the government and the chapter. The awardees selected this year are:

Joe Kull -- for the Distinguished Service Award for his sustained outstanding contributions in

advancing government accountability. Joe served as Deputy Controller of OMB's Office of Federal Financial Management, CFO of the National Science Foundation. He was a member of FASAB's Accounting and Auditing Policy Committee and AGA's Professional Certification Board. For his distinguished leadership in government financial management, he received the JFMIP Donald L. Scantlebury Award and also the Presidential Rank of Meritorious Executive Service Award. He is now a Director in PricewaterhouseCoopers, LLP federal practice.

Sky Lesher--for the Einhorn Gary Award for his superior service that enhanced the chapter and the AGA's stature in the financial management community. Sky has been a leader in improving financial management practices of the Federal Government. During his 13 years in the Federal Government, Sky has lead extensive successful efforts that strengthened and improved the accountability of the Federal government. He was OMB's first Director of Federal Financial Systems and laid the ground work for federal financial systems reform. He is now the Interior Department's Director of Financial Management and Deputy CFO.

Evelyn Brown--for the Distinguished Leadership Award for her dedication to excellence in government, her personal integrity and professionalism, and exceptional commitment to public service.

Evelyn has long been a leader in the federal financial management community. She was Secretary of the National Archives Trust Fund Board and CEO and held senior and held senior executive financial positions at the Departments of Commerce and Transportation. She is now Deputy CFO at OPM. She has been an active member of AGA since 1974, was secretary and president of the AGA-DC chapter and is now AGA's National Treasurer.

Phyllis Hunter--for the Achievement of the Year Award for improving government financial management through her work with the AGA. A senior manager with Grant Thornton Global Public Sector, Phyllis has served in various leadership roles since joining AGA in 1972. This year, as the chapter's Director of Programs, she was responsible for coordinating and scheduling senior Federal government executives as speakers to share their stories and successes in meeting the financial challenges facing Federal agencies. In addition to developing the chapter's programs and related continuing education sessions, she has been instrumental in organizing the Chapter's Educational Conference.

Karl Boettcher--for the James W. Saylor Award for his outstanding service to the chapter. Karl is a senior accountant and financial management analyst with the Financial Management Service. He has been a member of the chapter for over 25 years and a dedicated contributor to the chapter and national AGA. Many of you know Karl for his activities in agency liaison, early careers, and as Director of Member Services, which has offered members a variety of social events.

Susan Johnson--for the chapter's Education and Training Award. Susan is a research fellow for Financial Management Systems and Policy at LMI, where she specializes in improving financial management systems and processes for public sector and non-profit organizations. She has played a key role in coordinating the chapter's outstanding educational conferences this year and last.

Please join me in recognizing these leaders in our financial management community. I hope to see you at this very special event!

Best wishes, Bob Reid

E-mail Mailing List

Would you like to receive e-mail reminders of our monthly meetings and conferences? If so, please go to http://www.agadc.org to sign up for our mailing list in the Member Services section of the website.

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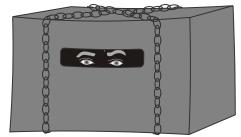
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Inside the Black Box by Simcha Kuritzky, CGFM CPA



Governmental-Type Versus Business-Type Collections - An Update

The U.S. Standard General Ledger (SGL) and the required financial statements are based, in part, on economic principles. One of those principles is that governments act both in ways that are similar to any other large economic entity and in ways that are unique to governments.

Like any large economic entity, governments buy and provide goods and services. Unlike businesses, governments have sovereign authority that allows them to coerce a transaction. When a government agency receives income in exchange for goods or services it provides, that income is considered to be exchange revenue (see FASAB Statement 7, Appendix C). Nonexchange revenues include taxes and penalties. The Statement of Net Cost includes only exchange revenues, while nonexchange revenues are reported on the Statement of Changes in Net Position, and both are reported on the Statement of Financing.

This distinction is also reflected in the financial resources section of the SGL. The FACTS I definition lists revenue from goods sold (5100) and services provided (5200), interest on loans and investments (5311-5318), insurance and guarantee premiums (5500), and all their associated contra-revenue accounts as exclusively exchange revenues. It also lists donations (5600 series) and taxes (5800 series) as strictly non-exchange. The revenues that can be either exchange or nonexchange are interest and penalties (5310 and 5320), benefit program revenue (5400), other revenue (5900 series), and their contra-revenue accounts. Accounts in the 5700 series such as 5700 Expended Appropriations and 5780 Imputed Financing Sources are not revenue at all—they are referred to solely as financing sources.

Starting in FY02, the budgetary collection accounts reflected this distinction as well. Actual Collections of Fees is divided into 4260 for "governmental-type" [quotes are theirs] and 4261 for business-type. Other actual collections is similarly divided into 4266 for business-type and 4267 for governmental-type. Since many revenues, particularly the non-exchange ones, are posted to custodial funds, they are not associated with any budgetary account. Similarly, revenues that do not involve cash, such as 5610 Donated Revenue — Nonfinancial Resources, have no budgetary impact and are therefore not associated with any budgetary accounts.

What are "governmental-type" collections? The SGL definition of governmental-type revenues are those resulting from an exercise of sovereign powers, which means they are nonexchange. In these transactions, an agency collects a fee but does not provide value in return. Another way of looking at it is if an agency can coerce the collection, it is governmental type, whereas if the other party only pays the fee willingly (in exchange for value), it is business type. There is no Exchange/Nonexchange flag for the budgetary accounts reported in FACTS II (like there is for the revenue accounts in FACTS I), which may be the reason for splitting these accounts up.

Curiously, not all transactions listed by the SGL Board in their June, 2003 Supplement S2 to the Treasury Financial Manual are consistent with this usage. A notable example is entry C158 for donations, which uses 5600 Donations as non-exchange revenue together with 4266 for business-type collections. Since one, by definition, does not get any benefit when one donates money to the government, I assume the board meant to use 4267.

Transactions A306 and C182 also use 4266 for collections of reimbursable advances (recorded on the proprietary side in account 2310 Advances from Others). I do not feel that is appropriate; instead, agencies should only use the alternate account shown on these transactions—4222 Unfilled Customer Orders With Advance. The reason I feel that 4222 is the only correct account is that both 2310 and 4222 are permanent accounts, while 4266 closes at year end. If an agency records an advance in 4266 in one year, and the advance is not applied or returned until the next year, the return or application will cause an unnatural credit balance in 4266. On the other hand, if 4222 is used, the debit balance will remain in 4222 after annual close, so the credit activity recorded in the next year will simply reduce the 4222 balance.

The SGL concepts in this column represent the opinions of the Author and are not endorsed by AMS, the AGA, the USSGL Board, or the Treasury Financial Management Service. Please send comments, suggestions, and critiques to Simcha. Kuritzky @ams.com.

In need of CPE? Have you visited AGA's online professional development center? Act now and take advantage of great courses, affordable prices and desktop convenience. Visit www.agacgfm.org/cpeonline/.

Tour of Mount Vernon Estate and Gardens, Sunday April 18, 2004

The AGA Washington Chapter, Member Services, is proud to sponsor a tour of President George Washington's estate at Mount Vernon, Virginia, on Sunday April 18, 2004. Mount Vernon is located 16 miles from Washington D.C. and 8 miles from Old Town, Alexandria, Virginia. You will find it at the south end of the George Washington Memorial Parkway. Our group will meet at the Ticket window/Texas entrance Gate by 1:15 p.m. for a 1:30 p.m. walking tour of the estate and its grounds. While you will find part of the grounds tour at Mount Vernon to be self-directed, tour narrations are provided at the Mansion, at the Slave Life tour at 2:00 p.m. and at the Garden/Landscape tour at 3 p.m. There are numerous other buildings and sites, you may wish to visit, including the Tombs, Warf, Pioneer Farm site, and 16- sided barn. An Audio assisted tour of the estate and gardens is also available. It is recommended that you wear comfortable clothes and shoes because of the considerable walking during the tours. In order to visit all of Mount Vernon and its beautiful grounds, you should plan on spending at least two to three hours. You may take

photographs everywhere on the estate, except inside the Mansion.

A one-time admission is \$11.00 for adults, \$10.50 for seniors, \$5.00 for youth ages 6 to 11, and free for children under 5. Audio tour rental is \$4.00 extra. An excellent value for those wishing a return visit is a "one year" unlimited admission pass for only \$15.00. There is ample free parking in the parking lots located on both sides of the parkway leading to the Mount Vernon. Since many tours at Mount Vernon end at 5:00 p.m., we will meet at the food court at 4:30 p.m. This will allow plenty of time for us to eat and visit the gift shop before it closes at 6:00 p.m. If you are interested in this activity, please let me know as soon as possible. Send your electronic response or direct any questions to <code>karl.boettcher@fms.treas.gov</code> (202.874.6131). For more information you also may contact the staff at Mount Vernon directly at <code>www.mountvernon.org</code> (703.780.2000).

Newsletter Comments or Suggestions?

Do you have any comments or suggestions regarding the newsletter? Do you have an article you'd like to see in print? The deadline for submitting articles to appear in the May 2004 issue is April 15, 2004. Please send your comments and contributions to the newsletter editor, Diane Wright at *diane.wright@ams.com*.

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AGA Washington Chapter Membership Services Events 2003-2004

In an effort to provide our membership with a variety of social activities, Members Services is scheduling the following events for the coming membership year. These events represent some new initiatives and repeats of our most successful prior year's activities. We will again attempt to partner our activities with, local

AGA chapters and other professional organizations. Also, watch for our participation in additional partnership activities being planned by other regional AGA chapters and by our own Community Service and Early Careers.

Date	Event	Partnership
April 18, 2004	Mt. Vernon Tour	
May 30, 2004	Wolf Trap Event	
May/June, 2004	Attend Baltimore Orioles or Northern Virginia Cannons Baseball Game	Baltimore Chapter NVA Chapter Early Careers
June, 2004	Golf Tournament	ASMC/KPMG

Additional event information will be provided as the activity draws near and more information becomes available. Some of the activities may be subject to change due to our partnership with the GWSCPA, ASMC and the AGA - NVA, PG and Baltimore chapters. Please check your newsletter, web site or agency liaison for the latest event update. Due to advance notification

requirements and space limitations, most activities will have a response cut off date. If you are interested in an activity please let us know as soon as possible. Send your responses or direct any questions to our chapter Member Services Director, Karl Boettcher at <u>karl.boettcher@fms.treas.gov</u> (202.874.6131).

Job Announcements

Job Type	Series	Agency	Announcement Number	Application Close Date	Contact
Accountant	SK-0510-13/13	Securities and Exchange Commission	ESHA-03-060-DP	05/17/2004	202.942.4150
Accountant (Section Chief)	AD-0510-00/00	Administrative Office of the U.S. Courts	04-OFB-056	04/09/2004	202.502.1266
Accounting Examiner I	OF-0510-20/21	Office of Federal Housing Enterprise Oversight	OCA-04-4	04/28/2004	202.414.3834
Accounting Examiner I	OF-0510-21/21	Office of Federal Housing Enterprise Oversight	OCA-04-5	04/28/2004	202.414.3834
Auditor	FP-0511-03/03	Agency for International Development	FS-04-03	04/07/2004	202.712.4189

If your organization would like to list job announcements in the newsletter, please send announcement information to <u>diane.wright@ams.com.</u>



Chapter Meetings, Talk it up and ATTEND!

Luncheon Meetings/Breakfast Briefings/Awards Dinner

Event/Activity: Awards Dinner/Reception

Date: Wednesday, April 21st

Location: Pier 7 Restaurant-Channel Inn, 650 Water St. SW Time: Cash Bar 5:30 pm, Dinner 6:00 pm (Surf & Turf), Speaker

7:00 pm

Speaker: Ms. Sallyanne Harper, Chief of Mission Support/CFO,

GA0

Date: Thursday, May 13th-Luncheon

Location: Pier 7 Restaurant-Channel Inn, 650 Water St. SW

Time: 11:30-1:30pm

Speaker: Dr. Linda M. Combs, Chief Financial Officer, EPA

(invited) Topic: TBD

Board Meetings

Time: 12:00-1:00pm (Directors, Officers, Members Welcome)

Location: JFMIP, 1990 K Street, Room 430

Tuesday April 6th Tuesday May 4th

Education Events/Conferences

Event/Conference: Achieving FFMIA Compliance

Date: May 4th-5th

Location: George Washington University, Marvin Conference

Center, 800 21st Street, NW

Washington DC Chapter AGA Board Meeting Minutes from Tuesday March 2, 2004

Nineteen Members of the board participated. The following topics were discussed:

- Results of the Member Survey are being tabulated and will be reported soon!
- Remaining luncheon is May 13 at Pier 7.
- April Awards Dinner at Pier 7 on Wednesday, April 21. (Please note change in place and date from past years.)
- There will be a two-day educational conference on May 4th and 5th at The George Washington University's Marvin Center.
- Volunteers are needed for the PDC in June, here in Washington DC.
 - a. Contact Tonya Allan-Shaw if you want to volunteer.
 - b. Chapter leadership should plan to attend the National Board of Directors meeting on Sunday June 27th (Part of PDC).
- · Community Service Activities:
 - a. March participating in the Presents for Patients Project for the troops.
 - b. April MS Walk and collecting pop tops for Ronald McDonald House.
- Member Services:
 - a. Mount Vernon Tour April 18th.
 - b. Wolf Trap event being planned for May.
- We need a push for new members, we are currently at 25% of goal for the program year.
- Are you interested in serving on the Washington Chapter Board for the 2004-2005 Program Year? If so please contact President Elect Karen Alderman at karen.alderman@gsa.gov

The next Director's Meeting will be held at JFMIP on April 6, 2004.

Anyone who wants more information concerning items discussed at the Board meeting please contact Dan Christovich at dchristovich@comdt.uscq.mil or 202.267.1257.

Notes from the March 11th, 2004 Luncheon

Budget & Performance integration: Performance-Based Management System by Jolene Sullens, Department of Justice

Performance-Based Management System consists of 3 parts:

1. Mission Management

Start with Strategic Plan, which is input to Performance and Accountability Report (PAR) and the Office of Management and Budget's (OMB')s Program Assessment Rating Tool (PART) to create measures in the budget. The Department of Justice (DoJ) has four goals: prevent terrorism, enforce laws & represent rights, assist state & local government crime prevention, ensure fair and efficient operation of federal justice system.

2. Process Management

Process Management, which consist of the Attorney General's goals and initiatives, and the Presidents' Management Agenda (which includes the integration of budget and performance).

3. Managerial Decision Tools

The first tool is a budget integrated with and broken down by strategic goal.

Programs rated by actual performance data in PAR, aligning costs to programs and outcomes, with full program costing and efficiency measures.

Resources based on performance in PART and annual performance plan.

• PMA status for DoJ: Succeeded at quarterly reporting, formulating strategic plan, full program costing (fully distribute all overhead costs to programs), PART rating used in budget requests, PART scores with 90+% results demonstrated, marginal cost. Has not yet succeeded at linking performance appraisals to mission accomplishments and efficiency measures.

Challenges: Congress has not embraced integration, narrative is still piece-meal

- PART contains 4 sections: Program Purpose and Design (20% of score), Strategic Planning (10%), Program Management (20%), Program Results (50%). First three are all or nothing. Score of 85 is effective, 69 is ineffective. For FY04 budget submission, OMB rated 9 DoJ programs. OMB determined that 7 programs had not demonstrated their effectiveness and did not score them. OMB rated the remaining 2 programs with an average score of 45. For FY05, OMB determined that all DOJ programs it rated demonstrated their effectiveness, and the average score of these programs was 63. OMB requires 100% of all programs to be rated within 5 years. One problem is that the term "program" is not defined, and the agency can make it small or large. Scores tend to be better for larger entities. Each year a different set of programs are rated; agency must negotiate with OMB over which programs.
- PART is labor intensive. Outcome measures can be difficult to define. Requires routine independent evaluations. Program managers must be held accountable. Congress is skeptical of the value of some assessments. Not designed to handle programs whose outcomes can't be measured each year (those with only long-term goals).
- Costs are more related to outputs than outcomes. Some performance measures are provided by other entities and may not be ready in time.
- At DoJ, mission-related programs are directly aligned to goals and Budget Function Code (BFC). Their expenses are assigned by a journal voucher after the fact. Enabling or administrative units are prorated across goals based on FTEs. Different components use different accounting, which complicates comparisons. The calculation of expenses to be distributed and the recording of the distribution is difficult to accomplish with their 6 antiquated systems. Objectives and strategies constantly change, and this must be reflected in accounting codes that should be consistent to allow for comparisons.
- Justice lost INS, which helped scores, but the ATF piece that was absorbed had a different culture and way of conducting business.
- Simcha Kuritzky



Join Us for the 2004 PDC in Washington, D.C.

You're invited to attend the premier government financial management education event of the year!

AGA is proud to announce its 53rd Annual Professional Development Conference & Exposition (PDC), to be held June 27 – 30, 2004, at the Marriott Wardman Park Hotel in Washington, D.C.

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unparalleled opportunities to make valuable professional contacts, discuss challenges, discover creative solutions and gain the tools you need to become more effective.

With the theme "Technology: Powering the Accountability Age," PDC 2004 provides the perfect opportunity to become more knowledgeable about the complexities of meeting new expectations for accountability. There has never been a more critical time to become a better-educated government financial manager. Commit to excellence today by registering for the top training event of the year.

Early Careers Social Planned for 4/22

On Thursday, April 22nd, Early Careers will be holding a Social at the Capital Hill location of the Capital City Brewery Company, featuring \$2.50 pints and half price appetizers. The Social will run from 5 pm until 7 pm. The location is 2 Massachusetts Avenue, immediately adjacent to Union Station. If you are interested in attending or have any questions, please contact the Early Careers Director, Chris McGrath at 703.518.6574.



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04/08/04 – 04/09/04 Washington, D.C. CGFM Training Course 3: Government Financial Management and Control

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04/12/04 — 04/14/04 Washington, D.C. CGFM Training Course 2: Governmental Accounting, Financial Reporting and Budgeting

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Washington DC Chapter 3rd Quarter Chapter Recognition Program Report, May 2003-January 2004

1,650
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5,160
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12,860

Total for 3rd Quarter

*Points for Overall Base Growth, New Member Acquisition and Retention are awarded at the end of the program year (April 30, 2004).

Call for Scholarship Nominations

Extend the value of your AGA membership and encourage a family member to apply for an AGA National scholarship. Each year, AGA awards six \$1,000 full-time merit scholarships to AGA members and their family members; two \$500 part-time merit scholarship to AGA members and their family members; and one \$1,000 community service scholarship to an AGA member or

nonmember. The deadline for receipt of AGA National scholarship applications is April 2, 2004. Visit <u>www.agacgfm.org/membership/awards/</u>for more details and an Application.



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Agencies on Verge of Financial Breakthrough

Though the federal government has yet to pass its consolidated audit, agencies are on the brink of substantial improvements in financial management, officials assured lawmakers on Wednesday. Pentagon leaders are demonstrating a commitment to resolving long-standing accounting problems, said Comptroller General David Walker, in testimony before the House Government Reform Subcommittee on Efficiency and Financial Management. The U.S. Department of Defense, which continues

to hold the government back from earning a clean audit, is working to integrate and modernize disparate accounting systems and safeguard financial data, Walker said. But the process could take a while and DoD still faces significant challenges, he cautioned.

—Amelia, Gruber, Government Executive. Read more at www.govexec.com/dailyfed/0304/030304a1.htm

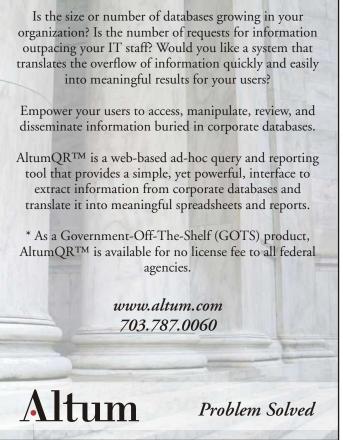
GAO Suggests Fund for Management Reforms, Biennial Budget

Congress should set aside a pool of money to assist federal agencies with reorganizations and other management reforms, according to recent advice from the U.S. General Accounting Office (GAO). Agencies could apply for funds from the government wide fund by submitting business cases explaining how proposed overhauls would help them operate more efficiently and achieve performance goals, GAO recommended. The watchdog agency published a report earlier this month summarizing suggestions (GAO-04-343SP) offered by Comptroller General David Walker, government officials, academics and private sector and nonprofit leaders at a federal management forum in November 2003. Walker has said Congress should set up a fund for helping agencies develop and implement sound pay-for-performance systems. Money from

such a fund could apply toward a broader variety of well-developed management reforms, the latest GAO report said. Agencies also could benefit from switching to a biennial budget process, GAO said. By completing a budget every two years, Congress would allow agencies to spend more time improving financial management and analyzing program performance. Managers also could make better decisions if they have a firm picture of their budgets two years into the future. In addition to reconsidering budgeting, agencies should employ chief operating officers or equivalent officials to devote sustained attention to management issues, GAO said.

—Amelia Gruber, Government Executive. Read more at www.govexec.com/dailyfed/0204/021704a1.htm





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Can your agency answer "true" to the following statements?

- Our financial system contains information to prepare auditable annual financial statements on an ongoing basis for day-to-day management of programs and operations.
- We have no problems with reconciliation, including reconciling fund balance with Treasury records.
- Our financial system contains financial information that is timely and accurate. Agency management uses this information to invest resources, reduce costs and oversee programs.
- Our integrated financial system provides automated month and year-end closing of SGL accounts and rollover of SGL account balances.
- Our auditors have given our agency a positive assurance that our system is in substantial compliance with FFMIA.

If you can't answer "true" to all the above statements, come to the AGA-DC and GWSCPA 3rd Annual Conference on "Achieving FFMIA Compliance." Hear from CFOs and other high level financial managers about their efforts in achieving FFMIA compliance by:

- · Integrating financial management systems,
- Improving reconciliation procedures,
- · Achieving accurate and timely reporting,
- Complying with the SGL,
- Adhering to federal accounting standards, and
- Strengthening security over information systems.

Dates: May 4 and 5, 2004 Time: 8:00 am – 4:30 pm

Location: George Washington University's Cafritz Conference Center

Conference Registration:

AGA-DC and GWSCPA Members:

\$300 early registration (\$350 late registration – after April 16th)

Nonmembers:

\$350 early registration (\$400 late registration – after April 16th)

Continuing Education:

15 CPE (The GWSCPA Educational Foundation is providing CPE credit for both GWSCPA and AGA-DC members. The Foundation is a registered CPE sponsor with: DC / MD / NJ #845.)

For more information visit www.agadc.org.

AGA-DC & GWSCPA



3rd Annual Conference "ACHIEVING FFMIA COMPLIANCE"

May 4-5, 2004 – George Washington University's Cafritz Conference Center (Inside the Marvin Center, 800 21st Street, NW)

Highlights:

This 2-day conference will address how agencies are achieving compliance with the Federal Financial Management Improvement Act. Come to hear CFOs and other high level financial managers in key roles as they discuss their efforts in achieving FFMIA compliance by:

- Integrating financial management systems
- Strengthening security over information systems
- Improving reconciliation procedures
- Achieving accurate and timely reporting
- Complying with the SGL
- Adhering to federal accounting standards

Conference Information / Registration:

Program times: 8:00 am until 4:30 pm on both Tuesday and Wednesday

AGA-DC /GWSCPA members: \$300 early registration (\$350 late registration – after April 16, 2004)
Non-members: \$350 early registration fee (\$400 late registration – after April 16, 2004)

Continuing Education:

Who Should Attend:

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

Why should you attend?

Hands-on • Conveniently located • Support your local organization • Cheap CPE!

For more information: visit www.agadc.org or call Mike Allen @ 571.633.7804

AGA-DC / GWSCPA Co-Sponsored Conference — "A Tue / Wed – May 4-5, 2004 Enclosed is my payme I am a member of: AGA-DC _	nt in the amount of \$	
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Linking Pay and Performance No Easy Task

For years, federal managers have taken flack for poor leadership and people skills. But now, with laws granting broad new powers to managers at the U.S. Departments of Homeland Security (DHS) and Defense (DoD), Congress and the Bush administration have put their faith back in bosses. Managers are getting real control over hiring, disciplining and firing employees. At the core of the changes is pay for performance—the belief that federal employees, like their private sector counterparts, should be rewarded, or not, based on how well they do their jobs. And the link between salaries and performance is the manager's evaluation of how well each employee is doing. On its face, pay for performance could not seem more logical, and, to be sure, there are strong arguments in its favor. But government managers who've already embarked on performance-based systems and

private sector human resources managers readily agree that it's not easy. In fact, it's likely that the transition from the decades-old civil service system—where employees could expect raises based on seniority—to pay for performance will be among the most difficult challenges government managers face in their entire careers. While performance pay may appear to be an ideal way to reward top workers and weed out poor ones, a system that isn't set up properly can spark divisive competition among colleagues, erode teamwork and alienate employees who view pay for performance as unfair.

—Shawn Zeller, Government Executive. Read more at http://www.govexec.com/features/0204/0204s4.htm

OMB Supports Performance Reviews for Federal Programs

A U.S. Office of Management and Budget (OMB) official has endorsed lawmakers' attempts to draft legislation requiring regular performance reviews of federal programs. Such legislation, as long as it is not too restrictive, would be a "welcome complement" to the 1993 Government Performance and Results Act (GPRA), OMB Deputy Director for Management Clay Johnson told members of the House Government Reform Subcommittee on Efficiency and Financial Management Feb. 11. GPRA requires federal agencies to develop strategic plans for

meeting concrete performance goals. While broad performance plans are helpful, agencies also benefit from reviews of specific programs, Johnson said. These assessments can in turn help administration officials and Congress make better informed budget decisions.

—Amelia Gruber, Government Executive. Read more at <u>www.govexec.com/dailyfed/0204/021104a1.htm</u>

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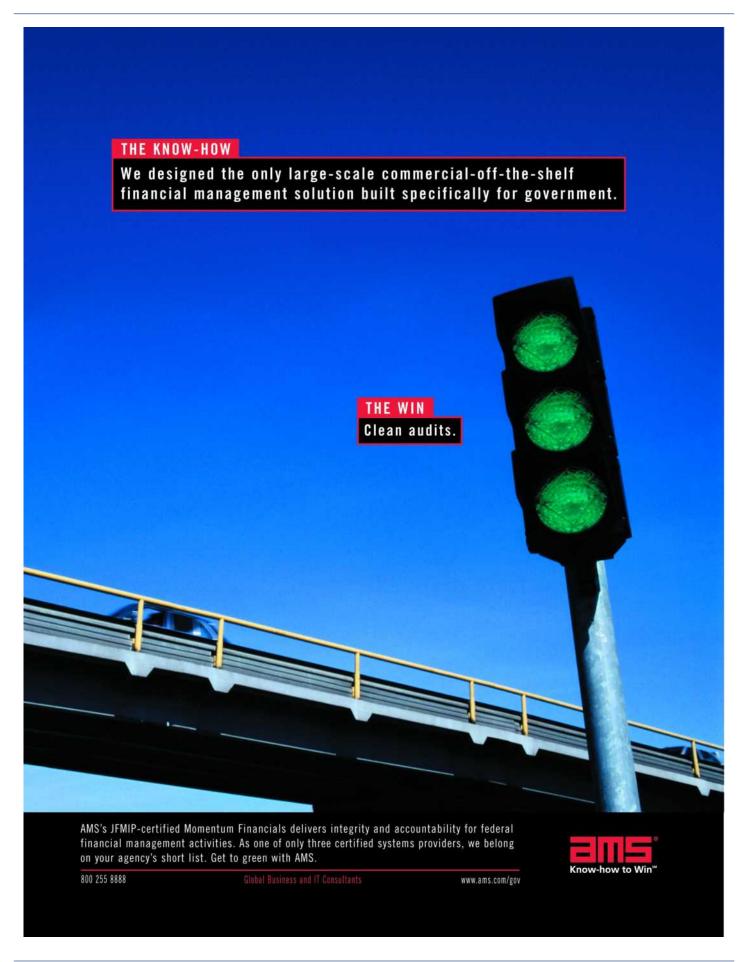
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If you have any questions or need assistance, please contact Wendy Papagjika of Altum, program sponsor, at wendy.papagjika@altum.com or 301.570.6219. Or contact Eternitree directly at the contact information provided on their website.

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