



The Washington Connection



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Winter Events



Gregory B. Little



Douglas A. Glenn

Thank you!

November 2020 Virtual Luncheon speakers: Gregory B. Little, Assistant Deputy CFO, DoD Data Transformation Office, and Douglas A. Glenn, Deputy CFO, DoD, discussed how data empowers the CFO.



December 2020 Virtual Luncheon speaker: Gwendolyn Sykes, Chief Financial Officer, United States Secret Service shared insight on *The New Normal - Post COVID-19*.



January 2021 Virtual Luncheon: Stephen Kunze, Deputy Chief Financial Officer, Department of Commerce, discussed The Role of the CFO Council in *Developing the Workforce of the Future*.



Up Next!

February 2021 Virtual Luncheon

"Financial Management Quality Management Service Office (FM QSMO)"

Our next virtual luncheon will feature keynote speaker Reed Waller, Financial Systems Analyst at the Financial Management Quality Service Management Office, Bureau of the Fiscal Service, U.S. Department of the Treasury.

As a Financial Systems Analyst Mr. Waller leads the FM QSMO's customer experience (CX) initiative. He also leads outreach to customers on adopting FM QSMO solutions and services, which will include standards-based financial management systems. Mr. Waller oversees the design and execution of CX workshops to design FM QSMO solutions, using Human-Centered Design and Design Thinking. Other FM QSMO responsibilities include performance management and technical and operational capabilities. Mr. Waller has served on the AGA's Professional Development Training Technical Committee for the last four years, and has made numerous presentations at AGA events, including the memorable Orlando PDT where he persuaded his fellow panelists to wear Disney mouse-ears.



Our Values

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.

We Stand with our Community.

Due to recent events spurred by social unrest and racial injustice, we feel it is important to say we stand in solidarity with our members and community to advocate for inclusion and equality.

Thank you for your engagement this year. We look forward to seeing you soon!

President's Message

Happy New Year to our membership and the government financial management community!

It seems we've gone from the whirlwind of the fiscal year end—financial reporting deadlines, and a unique holiday season—into a maelstrom in December. I pray you are all safe and not directly impacted by the ongoing pandemic and the recent unrest in our country and capitol. I'm optimistic that while we still have significant challenges ahead, we are on the upswing, and I look forward to a lot of positive changes this year!

We are now halfway through our program year. Time seems to be flying by even faster in our virtual pandemic world than it did pre-pandemic. In December we had a great session on "The New Normal – Post COVID-19" by Gwen Sykes, Chief Financial Officer of the U.S. Secret Service. Gwen provided a lot of thought provoking insights on how we all can adjust and be ready when we exit the pandemic.

Our January monthly event featured Steve Kunze, Deputy Chief Financial Officer at the Department of Commerce, speaking on "The Role of the CFO Council in Developing the Workforce of the Future". Steve shared information on the activities of relevant CFO Council working groups, their vision for the future state of workforce development, and the impact of technology and data on workforce development.

Our community service guests these past two months were organizations we've hosted in prior years. For our December event we held our annual Toys for Tots campaign, raising over \$1,500 in various contributors. Thank you to all who donated, and to AGA National and Cotton & Company for their matching donations! This past month we welcomed back Miriam's Kitchen, an organization that fights hunger and homelessness in our local area. Please visit the [Community Service page](#) on our web site if you would like to donate to these and other great organizations!

Furthermore, I'm pleased to announce our first virtual networking event of the year! Our Member Services Committee will be hosting a Bingo night with prizes for the winners. This will be our first event with our new virtual event tool, designed to



better facilitate networking and small group discussions than traditional webinar systems. Please join us for the fun and games.

While we could not hold last year's **19th Annual AGA DC Chapter Training** due to the pandemic, we are happy to be able to offer the training this year on **April 28th** and **April 29th** in a virtual format. Further details will be provided on our [chapter website](#). We also have a lot of other interesting events coming up, including:

- **February 17th:** Monthly Meeting: Reed Waller from Treasury's Financial Management Quality Service Management Office (FM QSMO)
- **March 3rd:** Webinar, Improper Payments
- **March 24th:** Webinar, Cybersecurity
- **March 31st:** Women's History Month Leadership Panel, Monthly Meeting
- **April 21st:** Monthly Meeting, Tom Harker, Secretary of the Navy at Department of the Navy
- **May 19th:** Monthly Meeting, Monica Valentine, Executive Director, Federal Accounting Standards Advisory Board

Thanks to our Corporate Sponsors and volunteers for their support, and thanks to all our members for your participation!

Paul Lionikis

2020-2021 AGA Washington DC Chapter President

AGA DC Chapter 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



Toys for Tots Program of Anacostia – Washington D.C. | Capital Causes

The mission of the Toys for Tots Program is to collect and distribute new, unwrapped toys as Christmas gifts to those children less fortunate in our community. For more than six decades, the U.S. Marine Corps distributed over 498 million toys to more than 250 million children. And in 2019, the Toys for Tots Program in Anacostia distributed over 124,000 toys and supported over 47,000 children. This program sends a message of hope to needy youngsters and allows them to experience the joy of Christmas.

During the **November and December luncheons we collected a total of \$1,571.**

Thank you all for your generosity and a shout out to both AGA DC Chapter, and Jesse Carpenter of Cotton & Company for matching up to \$500 of the Chapter's charitable contributions from these luncheons.



Miriam's Kitchen | Social Safety

The Community Service Committee highlighted 'Miriam's Kitchen' during the AGA Chapter January 2021 luncheon.

Miriam's Kitchen is a non-profit organization founded in 1983 and started with only serving breakfast. Then, they added case management, a therapeutic art program, housing services, and started serving dinner too. Today, from meals to housing, Miriam's Kitchen plays a critical role in the fight to end chronic homelessness in DC. Their advocacy work addresses root causes as well as pushes forward citywide resources and solutions to ensure instances of homelessness are rare, brief and non-recurring.

Miriam's Kitchen continues to provide critical services to their guests during this time. You can help by giving a donation or purchasing items needed most from their Amazon Wish List.

Community Service Cont'd.

We want to make the biggest impact possible and will submit donations collected during this luncheon to AGA National matching program. There are a few ways to support:

1. Directly to the organization on their website; then email a screenshot to wecheung@deloitte.com or text to 571-289-2428.
 - **Monetary Donations:** <https://miriamskitchen.org/donate/>
 - **Amazon Wish List:** [Amazon Wish List](#)
2. **Venmo** to @Wendy-Cheung-5 with the description 'AGA DC – Miriam's Kitchen'

Also, please visit [Miriam's Kitchen](#) to learn about volunteer opportunities and help in the fight to end chronic homelessness in DC.



We hope you will join us in participating in all or some future community service opportunities. And 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. Be well and stay safe!

Wendy Cheung and Jesse Carpenter

Co-Directors

AGA DC Chapter

Community Service Committee

AGA DC Chapter November & December Virtual Luncheon



"The Power of Data is Transforming the Role of the CFO"

Our Chapter welcomed the following professionals as our speakers at November and December 2020 Virtual Luncheons:

November 19, 2020 Virtual Luncheon **"The Power of Data is Transforming the Role of the CFO."**

Keynote speakers:

- Gregory B. Little, Assistant Deputy Chief Financial Officer, Department of Defense
- Douglas A. Glenn, Deputy Chief Financial Officer, Department of Defense

Our November speakers discussed how the Department of Defense is transforming the role of the CFO into a more strategic value-added business partner, where data is the catalyst for this change.



Thank You

The AGA DC Chapter extends a special thank you to our **Corporate Sponsor**, and chapter **Diamond Sponsor, OneStream**, and to **Michael Germaine** for his introductory remarks. Thank you to all attendees of our November 2020 Virtual Luncheon and again to our DoD speakers for their thoughts and insights!



DC Luncheon Cont'd.

December 16, 2020 Virtual Luncheon:
"The New Normal - Post COVID-19"

Keynote Speaker: Gwendolyn Sykes, Chief
Financial Officer, United States Secret Service
(USSS)

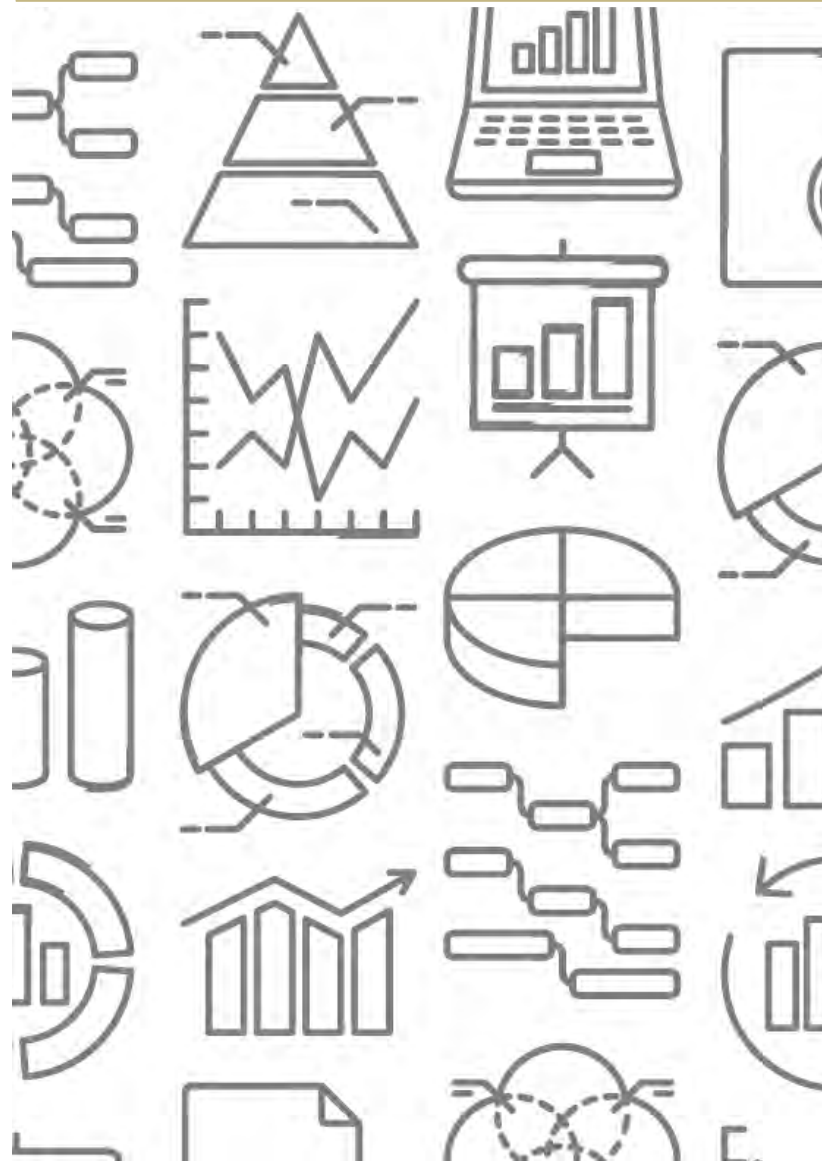


Our December speaker provided her take on what the "new normal" will look like for our lives under a post-COVID world. Particularly, the potential impact on personal health and well-being, as well as how to achieve a more efficient work/life balance.



Thank You

The AGA DC Chapter extends a special thank you to our **December Corporate Sponsor**, and chapter **Diamond Sponsor, The MIL Corporation** and **John Hooley, VP, Federal Financial Services**, for his welcome and introductory remarks. Thank you to all attendees of our December 2020 Virtual Luncheon and again to our keynote speaker Gwendolyn Sykes, CFO, US Secret Service.





CGFM Committee Updates

Keep Motivated in the Year Ahead

As we look at our personal and professional goals in the year ahead, be sure to remain consistent on your CGFM progress. You will not regret it! Certification is a great way to demonstrate your commitment to the industry, and can afford you new and exciting opportunities. Learn more about the CGFM by clicking this [link](#).

The AGA DC chapter CGFM Committee continues to support our members by providing the following:

Exam Rebate Initiative: Take the exam and pass it and we will reimburse you the cost of your exams! You must submit the passing certification per module in order to qualify for the rebate. Cost of each exam is \$125! Please submit the following information to Sara Specht at sspecht@cricpa.com to qualify: Copy of passing certification, Proof of payment, Mailing address & AGA member number.

Training Modules, Study Guides, and Practice Exams: AGA DC is reimbursing members for training modules, study guides, and practice exams. AGA DC will reimburse the cost of each item. We only have a limited amount of rebates available so it is first come, first served. Please submit the following Sara Specht at sspecht@cricpa.com if you are interested:

- Proof of scheduled exam
- Proof of payment
- Mailing address
- AGA member number

Schedule your CGFM Examinations

The CGFM exams can now be taken in the comfort of your own home with Pearson's OnVUE online proctoring. Find more information on scheduling online exams [here](#). Exams can also be taken in person. Testing Centers are following social distancing and government guidance. Test takers are required to bring and wear their own face mask during the entire testing experience.

New CGFM's!

Congratulations to the following members who obtained their CGFM September through October 2020! Your hard work paid off!

Mr. James A. Harris, III, CGFM, PMP

Melissa K. Neuman, CGFM

Orville Hylton, CGFM

Zachery K. Richey, CGFM



Questions?

Have questions? Check out our CGFM [chapter web-page](#).

Alternatively contact Shawn Syed at:

shawn.syed@syedandassociates.com

Training & Conferences

AGA DC Virtual Luncheon Schedule

The AGA DC Chapter hosts a series of monthly luncheons featuring a prominent speaker to address current events, issues and initiatives that impact the Federal community. Attendees earn 1 hour of CPE credit.

Please consider attending our **February Virtual Luncheon**. After registering, you will receive a confirmation email containing information about joining the webinar.

Through this presentation, attendees will learn more about the Department of Treasury's Financial Management Quality Service Management Office (FM QSMO).

The Chapter will host the following luncheons throughout the 2020-2021 program year.

When:

02/17/21 — Treasury's Financial Management Quality Service Management Office (FM QSMO)

03/17/21 — Women's Leadership Panel discussion co-hosted by AGA National Council for the Advancement of Women

For more information please contact:
Veronica Baird | vbaird@kpmg.com

**** SAVE THE DATE ****



AGA DC Audio Training Schedule

The AGA DC Chapter will host the following AGA National audio training sessions throughout the 2020-2021 program year.

Cost:

There is no charge for AGA members in good standing for these events and attendees will earn two (2) CPE credit hours.

When:

03/03/21 — Improper Payments

03/24/21 — Cybersecurity

04/07/21 — Ethics

04/21/21 — CARES Act

05/12/21 — Fraud/Data Analytics

06/09/21 — Leadership

For more information please contact:
Mona Amatie | mamatie@aoc.gov

**** SAVE THE DATE ****

Member Spotlight -

Bobbie Jean Bartz, CGFM, CPA, CFE

AGA-DC: Can you tell us about your current role as Assistant Director in the Office of Data Analytics at the Department of Justice's Office of the Inspector General (DOJ OIG) and your current projects?

Bobbie Jean: The Office of Data Analytics was created five years ago. I'm one of the two Assistant Directors and have been leading my staff's work for two years. We also have operation research analysts, IT specialists, and statisticians working for the office. My office provides various services to all DOJ OIG staff (auditors, evaluators, investigators), including generating ad-hoc reports using contract and grant data; analyzing data from payroll systems and internally-housed sources; providing statistical advice (such as audit sampling); data visualization; analyzing big data; and working with IT offices to clean up data. Currently, I'm working on projects related to government purchase card data, health care data, and inmate data (as provided from the DOJ's Bureau of Prisons).

AGA-DC: Many OIG and private sector auditors are mostly familiar with your past contributions on financial statements and DATA Act audits at the government-wide level; which led to various awards you received ([2019 AGA Achievement Of The Year Award](#); [Council of the Inspectors General on Integrity and Efficiency Barry R. Snyder Joint Award in 2016 and again in 2019](#)). How does your experience in managing financial statements and DATA Act audits help you bring insights to your current data analytics work?

Bobbie Jean: From DOJ's perspective, understanding financial statements and the financial process allows me to provide insights on knowing what the money is being spent on, and what financial data sources are available. I also came to the office to know whom to contact within DOJ regarding data set questions and issues. My knowledge in the DATA Act allows me to understand not only the data itself, but more



importantly, to understand limitations of data; therefore, I know what we can or cannot do on the [usaspending.gov](https://www.usaspending.gov) data. It is critical to clearly understand data elements and definitions so we know what not to use on data for accurate data analysis.

AGA-DC: Earlier this year you were invited by the AGA National Office to speak about data analytics in one of the webinar series. You mentioned some of the work products that your office produced, including fraud monitoring reports and self-service dashboards. For those who have missed the webinar, can you talk more about these two products, customers'/users' feedback, and any lessons learned from providing these services?

Bobbie Jean: My office produces fraud monitoring reports to assist our investigation's fraud detection office. For example, my office analyzes health care costs periodically where we obtained detailed vendor cost data from our investigators. We perform fraud analysis and look for red flags. For our self-service dashboards, my office collects raw data from various DOJ divisions and creates data visualization. Our OIG users can filter data easily on chart form, based on the criteria selected. My office also uses software to examine data to look for patterns. For example, locations of vendors in relation to health care facilities. Since it's hard to present and read results via spreadsheets, it's much easier to present results in the format of dashboards.



Member Spotlight Cont'd.

AGA-DC: As a working mom, what advice would you like to share with other working moms and their supervisors in the audit community?

Bobbie Jean: My two sons are now in their early 20s. Throughout my career, my biggest advice – not only for working moms, but also for everyone – is to set boundaries between work and personal life. When you really set the boundaries and follow that consistently, your supervisor will naturally come to an understanding of and respect those boundaries you set. My family also understands the boundaries I set for them during my work hours. During the COVID pandemic, I know it's a great challenge to balance between work and personal life. Therefore, supervisors have to be very patient with their staff and understand people's boundaries.

AGA-DC: Leaders are often being asked "what keeps you awake at night?" However, I'm sure any positivity we can hear and learn is certainly welcome these days. With that, what keeps you motivated each day?

Bobbie Jean: It might sound a little bit cheesy, but I'm happy to work on my projects and I LOVE my job!! I love being a leader, which makes it fulfilling for me. I feel grateful to work in such a positive work environment, which makes it so easy for me to go to work every day. I can't imagine myself not loving my job because DOJ OIG is a fantastic office with many smart and great people. My boss is fantastic and provides great support. My desire to do a great job for DOJ OIG is a big motivation for me each day.

AGA-DC: Thank you for your time and insights, Bobbie Jean!

The contents of this interview had been condensed and edited for length and clarity.

Bobbie Jean Bartz, CGFM, CPA, CFE

Assistant Director, Office of Data Analytics, Department of Justice's Office of Inspector General

Bachelor of Science in Accounting, University of Maryland University College

Hometown: St. Leonard, Maryland

Fun Fact: I went skydiving with my husband in my early 20s. Before that I had never been on a plane, so for my first flight, I had taken off on a plane but landed on my feet instead.

Professional Experience:

17 years of experience in Federal audit community (12 years with DOJ OIG)

Promoted as Assistant Director of DOJ OIG's Office of Data Analytics in October 2018; prior audit experience included financial statements audit and other financial-related engagements

Led several of CIGIE's Federal Audit Executive Council's working groups, including the Financial Audit Manual (FAM) work-group and the Digital Accountability and Transparency (DATA) Act's Common Methodology subgroup

A graduate of the esteemed Department of Justice's Leadership Excellence and Achievement Program

AGA History:

Has presented at numerous AGA national events (webinar series and Professional Development Training)

National and DC Chapter winners of the 2019 AGA Achievement Of The Year Award

Member Spotlight -

Lal Harter, CICA

AGA-DC: Can you tell us about your current role as Manager, Financial Services Advisory and Compliance practice at Guidehouse and your current projects?

Lal: My role is to support federal agencies by providing appropriately tailored solutions to their internal control, risk management, or financial operations challenges – whether remediating deficiencies or enhancing operations. I currently support two federal agencies: Department of Housing and Urban Development (HUD) and US International Development Finance Corporation (DFC). At HUD, I have been supporting the Financial Reporting Division with year-end reporting and the OCFO – Financial Management of its internal controls program. At DFC I lead a team in providing internal controls and risk management support, and assist with other special projects.

AGA-DC: Before you moved to the private sector to serve Federal agencies, you had two unique experiences in local government; you served as a CFO of a county public school system, and you conducted audits for a prominent Virginia CPA firm that specialized in local government audits. How did you go through the adjustment period? What are the key similarities and differences in financial management operations at the local and Federal levels?

Lal: Great question; it was a big adjustment. The first thing that struck me was the extensive use of acronyms at the federal level, the first sign of a different operating environment. Then there was the culture change and pace of operations; going from rural Southwest Virginia to Washington DC was a bit of a shock. Another significant difference were the laws and regulations specific to federal agencies, especially CFO Act agencies. It was an enormous change, but I love learning, so I relished the experience.

As for key similarities, the AGA was a constant. I moved from the Roanoke Chapter to the Washington DC Chapter, but the AGA was always there like a north star guiding me on my journey. When I moved to the Washington DC Metro area, I already had a wealth of friends and relationships



from my years of attending AGA events like the Professional Development Training (PDT). Beyond that, the greatest similarity was the passion and professionalism of the people I work(ed) with. Whether auditing local governments throughout Virginia, leading the financial operations of a medium-sized school division, or serving federal agencies with diverse scope and missions, the commitment of my colleagues in government and private sector to serve with distinction and excellence was almost uniform.

AGA-DC: One of your prior projects involved leading teams of auditors in performing reviews of the Supplemental Nutrition Assistance Program (SNAP) as administered by multiple state agencies. The results and leadership you demonstrated attributed to your winning of 2018 AGA Private Sector Financial Excellence Award. You credited the following leadership elements: transparency of operations, clear communications, building collaborative partnerships, and continual process improvement. How did you come up with these principles?

Lal: Through trial by fire. Early on I learned that adhering to these elements quickly built trust among auditees and reduced resistance. In all 15 state agencies we audited, senior leadership and management took great pride in their program administration and were initially resistant to OIG auditors. They were understandably defensive.

Member Spotlight Cont'd.

Similarly, the USDA Food and Nutrition Service, took great pride in their oversight of the program and were sensitive to the complexities and regulatory nuance that an outside auditor may not be familiar with.

I found that with the judicious use of diplomatic communications coupled with a demonstrated sincerity of approach and respect for others, generally auditees were less defensive and more cooperative. When people realize that you're trying to support them to better achieve their mission objectives and you're not trying to catch them screwing up, then you align your efforts and move together toward a common goal. The investment of time and additional effort on the front-end ultimately paid dividends in the way of smoother exit conferences and acceptance of findings and recommendations.

AGA-DC: Sounds like these are the similar leadership principles you're applying for various AGA leadership positions you're holding/have held? And any other leadership tips you want to share with us?

Lal: Yes; put people first. We are in the people business and not just the government financial management business. Good leaders understand this and take the time to know their people and what's going on in their lives. They balance compassion and understanding with performance metrics. Throughout my career, I have seen a number of leaders who are so focused on outcomes that they lose sight of their people and it ends up costing them and their organizations. Staff turnover and hiring and training are expensive and time consuming. Invest now or pay later. I would suggest it's better to put people first.

AGA-DC: Leaders are often being asked "what keeps you awake at night?" However, I'm sure any positivity we can hear and learn is certainly welcome these days. With that, what keeps you motivated each day?

Lal: The work. I am gratified to be able to go to work each day with great people finding creative solutions to identified problems that improve government.

government. We serve government agencies so they can better achieve their missions and that's awesome. It's also cool that we get to create great deliverables under looming deadlines that become part of the fabric of government. We are serving our country. That definitely motivates me and I hope it motivates you too.

AGA-DC: Yes, certainly! Thank you for your time and insights, Lal!

The contents of this interview had been condensed and edited for length and clarity.

Lal Harter, CICA

Manager, Financial Services Advisory and Compliance, Guidehouse

Bachelor of Science in Accounting (minors in Communications and French), Virginia Tech

Hometown: Reston, Virginia and Geneva, Switzerland (son of a Foreign Service Officer)

Fun Fact: I love flying Cessna's and riding motorcycles.

Professional Experience:

20 years+ of experience in financial management in both private industry and with the government

Began career as a state/local government auditor for a prominent Virginia CPA firm; conducted more than 130 governmental and non-profit audits

Served as CFO for Pulaski County Public Schools and later as a manager and consultant for federal agencies at TFC Consulting

AGA History:

- Secretary, DC Chapter
- Advisor, DC Chapter, CGFM Committee
- Advisor, DC Chapter, Strategic Directions Committee
- National Council of Chapters Representative
- Served as Regional Vice President
- Served as President of the Roanoke Chapter for several years
- Served on various committees at the chapter and national level
- Has moderated or presented at numerous AGA chapter, regional, and national events

Inside the Black Box

by Simcha Kuritzky, CGFM CPA

Collections that Offset Appropriations

Introduction

While most appropriations are accompanied by warrants, sometimes Congress appropriates anticipated collections. Where it gets tricky is when Congress does both simultaneously—grants a warrant, but expects the Agency to return the funds after they are collected. The Standard General Ledger (SGL) Board added two SGL accounts to handle this situation back in FY2016.

Appropriation

The entries for the collection assume an appropriation and warrant have been received with the following entry:

A104 | Appropriations enacted

Debit: 101000 Fund Balance with Treasury

411900 Other Appropriations Realized

Credit: 310100 Unexpended Appropriations - Appropriations Received

445000 Unapportioned Authority

This would be followed by A116 to apportion and A120 to



allot the funds, moving the 445000 Unapportioned Authority balance to 461000 Allotments - Realized Resources. This appropriation is for the full amount of funding for the year, which would include any collections.

Anticipated Collection

The exact amount of collections generally cannot be known in advance. An estimate is booked for the anticipation using A140 (for our example, we will assume the agency will collect funds from the public for space rental):

A140 | Anticipate collections

Debit: 406000 Anticipated Collections from Non-Federal Sources

However, this double-counts the funds in 445000, because these collections were already included in the appropriation and warrant recorded above. So a second entry is needed

when the collections offset appropriations, and that is A213, although the wording implies A213 replaces rather than supplements A140:

A213 | Anticipate offsetting collections/receipts used to reduce appropriations while waiting for the appropriation warrant to be adjusted.

Debit: 445000 Unapportioned Authority

Credit: 405000 Anticipated Reductions to Appropriations by Offsetting Collections

It would be more efficient to combine these entries as follows, and only use A140 when the collection will be available to use. If the collection will offset appropriations, then the combined entry, which clearly shows that there is no change in available authority, would be:

A213 | Anticipate offsetting collections/receipts used to reduce appropriations while



waiting for the appropriation warrant to be adjusted

Debit: 406000 Anticipated Collections from Non-Federal Sources

Credit: 405000 Anticipated Reductions to Appropriations by Offsetting Collections

Actual Collection

When the collection takes place, again two transactions need to be posted, but unlike the above, these two transactions don't have any SGL accounts in common. The collection itself is recorded by:

C109 | Receive previously anticipated collections

Debit: 426400 Actual Collections of Rent
101000 Fund Balance with Treasury

Credit: 406000 Anticipated Collections From Non-Federal Sources

520000 Revenue from Services Provided

The anticipated return of funds to Treasury is recorded by:

C205 | Actual offsetting collections/receipts used to reduce appropriations

Debit: 405000 Anticipated Reductions to Appropriations by Offsetting Collections

Credit: 424000 Appropriations Reduced by Offsetting Collections or Receipts - Collected

End of Year

At year end, potentially three transactions need to be posted. First, unless the actual collections exactly match anticipations, an entry is needed to back out the remaining anticipation. One could simply reduce A140 and A213 above, but the SGL does have an entry which backs out both simultaneously:

F112 | Adjust anticipated resources not realized

Debit: 405000 Anticipated Reductions to Appropriations by Offsetting Collections

Credit: 406000 Anticipated Collections From Non-Federal Sources

If the agency were allowed to use the funds, then the offset would have been the available funding account such as 4450000 Unapportioned Authority or 459000 Apportionments - Anticipated Resources rather than 405000. Second, unless there were no collections during the year, the agency has to record the return of those funds to Treasury with:

F148 | Reduce an appropriation with offsetting collections with a negative appropriation warrant

Debit: 424000 Appropriations Reduced by Offsetting Collections or Receipts-Collected
310100 Unexpended Appropriations - Appropriations Received

Credit: 411900 Other Appropriations Realized
101000 Fund Balance with Treasury

The third entry backs out appropriations used for expenditures. The agency must first decide how much of the offsetting collection has already been expended. Frequently agencies set this amount equal to the total amount of offsetting collections, so they won't have to track which expenditures are funded from appropriations and which are funded from collections during the following year. If the agency can segregate the funding from collections and spend that separately from the appropriation, then they can simply not post appropriations used for those expenditures. Given that these collections supplant (and not supplement) appropriations and the appropriation piece is not officially returned until the end of the year, it is probably best to record appropriations used



during the year and back them out en masse at year end with the following entry (which is the reverse of USSGL transaction B234):

B234 | Back out appropriations disbursed this fiscal year.

Debit: 570010 Expended Appropriations - Disbursed

Credit: 310710 Unexpended Appropriations - Used - Disbursed

Reporting Impact

Each of the two special SGL accounts 405000 and 424000 have their own unique lines on the SF-133 Report on Budget Execution and Budgetary Resources. While anticipated collections are reported on line 1740 (for discretionary appropriations) and 1840 (for mandatory appropriations), the offset balance in 405000 is reported on line 1153 alongside anticipated appropriations. Actual collections are reported on line 1700 (discretionary) and 1800 (mandatory), while the offset balance in 424000 is reported on line 1137.

On the Statement of Budgetary Resources, both of these SGL accounts and appropriations are reported together on line 1290 Appropriations (discretionary and mandatory).

Conclusion

Since Congress has nearly complete freedom in designating the terms of an appropriation, there are some complicated situations out there that have to be properly accounted for. From the point of view of an agency's budget, there's no difference between getting an appropriation which is offset by collections during the year, and getting an appropriation and putting all collections into a General Fund Receipt fund. However, there are legal differences and the accounting reflects those differences.

Thought Leadership:**Agile Provides a Quicker Time to Value for Federal Analytics Organizations****By: Nichole Gable, Principal, Kearney & Company**

Do you work in the Federal Government? Is your office doing analytics? Have you decided to set up an Analytics Organization? Or maybe reinventing your current shop? If so, you have a lot of decisions to make. How many people do you need? What is the blend of talent? Who are the Federal customers? What analytics will you build? And, most importantly, what is success?

One way to determine success is to measure yourself against a pre-existing maturity curve. Most curves examine the process of how an analytics shop grows from creating small, simple models to large, detailed ones. The ability to deliver large, broad, and complex analytical models is the definition of a mature analytics practice.

But does that work? In practice, delivering these large models into production can take months, if not a year or more. Delivering an analytic should not be like putting up a series of skyscrapers, which can take months to years, but more like building one room and making sure the occupant likes it, before building the next one.

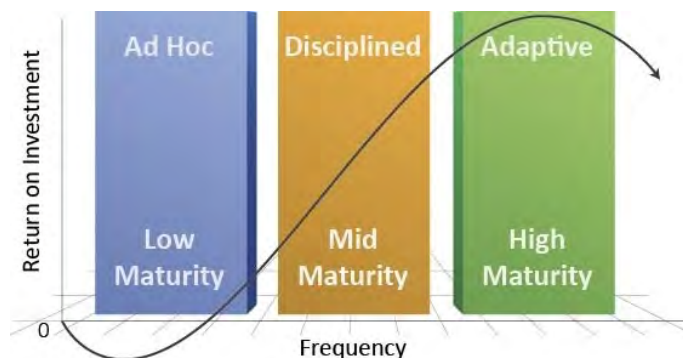
Building an analytic for a Federal mission team should be tackled in an Agile fashion. The first

principle in the Agile Manifesto states that “our highest priority is to satisfy the customer through early and continuous delivery of valuable software.” Analytics, like software, strives to solve problems, relying on the same principle. Leverage your Agile mindset: focus on shorter sprints, employ reusable code, and keep a continuous feedback loop to deliver value at every stage.

We propose that Federal Analytics Organizations should be measured by Frequency of Value Delivery.

There are two key takeaways here. First, measure value in terms of Return on Investment (ROI). Second, reduce design complexity in order to increase frequency of delivery. “The art of maximizing the amount of work not done” is critical to Agile execution. Manifesto principle #10. It is our attraction to big, involved models (i.e., complexity bias) that increases our initial design complexity, leftover from our habit of “trying to do too much at one time.” At high levels of complexity, an Analytics Organization cannot deliver frequently enough at a high enough ROI to succeed.

In September 2016, the International Organization of Scientific Research (IOSR) conducted a study on the performance of Agile Scrum projects in an organization, identifying direct relationships between process



metrics and quality objectives. One notable observation was that as design complexity increased, so did defects in the final products.

Continuous, high-value delivery of analytics is the goal. At a low maturity or Ad Hoc, frequency is two to four times a year. At a high maturity or Adaptive, frequency can be daily or even every second (think Amazon). What is the difference? Adaptive Organizations have constant interaction with their Federal customer groups, clear definitions of “Done”, high levels of self-assessment, low-to-zero levels of downtime during deployments, high levels of reusable and modular code, high usage of iterative and incremental coding best practices, low levels of unsynchronized data silos, and, of course, high levels of automated testing and deployment protocols.

Analytics Organizations should focus on becoming Adaptive Organizations that can leverage Agile to increase productivity, focus on the Federal customer, shorten time-to-value delivery, and consequently, increase value in Federal mission operations over time.

Kearney & Company is a Diamond Sponsor of our AGA-DC Chapter.

1. www.agilemanifesto.org/principles.html

2. Srijith Sreenivasan Manimaran Sundaram, “Process performance model for predicting Delivered Defect Density in a software scrum project,” IOSR Journal of Computer Engineering (IOSR-JCE) e-ISSN: 2278-0661, p-ISSN: 2278-8727, Volume 18, Issue 5, Ver. IV (Sep. - Oct. 2016), PP 60-73 www.iosrjournals.org

Audit Integration

Bridging the Gap Between Financial & IT Auditors



By: Melinda DeCorte, CPA, CGFM, CFE, PMP, Partner, Cotton & Company | Matt Gorman, CPA, Senior Manager, Cotton & Company

Have you ever participated in a financial statement audit where there seems to be a clear distinction between the financial and information technology (IT) portions? Our industry is accustomed to segregating the two concepts: financial versus IT auditing, Certified Public Accountants (CPAs) versus Certified Information Systems Auditors (CISAs), Financial Audit Manual (FAM) versus Federal Information System Controls Audit Manual (FISCAM), Federal Accounting Standards Advisory Board (FASAB) versus National Institute of Standards and Technology (NIST).

Why does an audit with such clearly defined objectives require two separate paths for getting there? At Cotton & Company, we have developed an audit approach that integrates these concepts to the benefit of all participants and stakeholders.

Cotton & Company has performed financial statement audits for agencies since before it became a requirement under the Chief Financial Officers (CFO) Act of 1990 and the Accountability of Tax Dollars Act (ATDA) of 2002. Not only did we anticipate the inevitability of the CFO Act (and the subsequent Government Management and Reform Act [GMRA]), we recognized our ability and the

opportunity to assist multiple agencies in becoming capable of producing auditable records and financial statements.

Industry-Leading Integrated Financial and IT Auditing Approach

Government auditors have historically struggled to link the results of system testing in accordance with the FISCAM to the objectives and conclusions of financial statement audits. Based on our 39 years of experience conducting audits on behalf of dozens of inspectors general and the Government Accountability Office (GAO), Cotton & Company has adopted a cutting-edge, integrated approach to ensure seamless unification and delivery of our IT and financial audit work. Our approach is designed to not only ensure compliance with the FAM and FISCAM, but to also provide for fully integrated financial and IT audit steps.

Integrated Financial and IT Audit Team

We use an integrated audit team approach to link the results of information system control testing performed in accordance with the FISCAM methodology, to the objectives and conclusions of the financial statement audit performed in accordance with the FAM methodology. The integrated audit team—consisting of both financial and IT personnel—plans the audit in **unison**; conducts joint audit procedures, such as inquiries and observations to improve as; cross-trains to

identify and evaluate application-level general controls (ALGC) and IT general controls (ITGC); and draws conclusions on the effectiveness of ALGCs, ITGCs, service provider controls, and manual and automated business process controls. Resultantly, our assessment of the risk of material misstatement is clearly linked to our conclusions on the effectiveness of ALGCs, ITGCs, service provider controls, and manual and automated controls, thus providing a clear and defensible audit trail.

Tools and Templates to Achieve Efficiencies

Our audit approach also integrates IT controls when determining the amount of reliance we can place on internal controls over financial reporting and compliance with laws and regulations. We have built this integration into our tools and templates—such as our Specific Control Evaluation (SCE), which requires our auditors to evaluate information beyond the FAM's prescribed SCE—and into our audit programs in our custom audit documentation software: the Fully Integrated

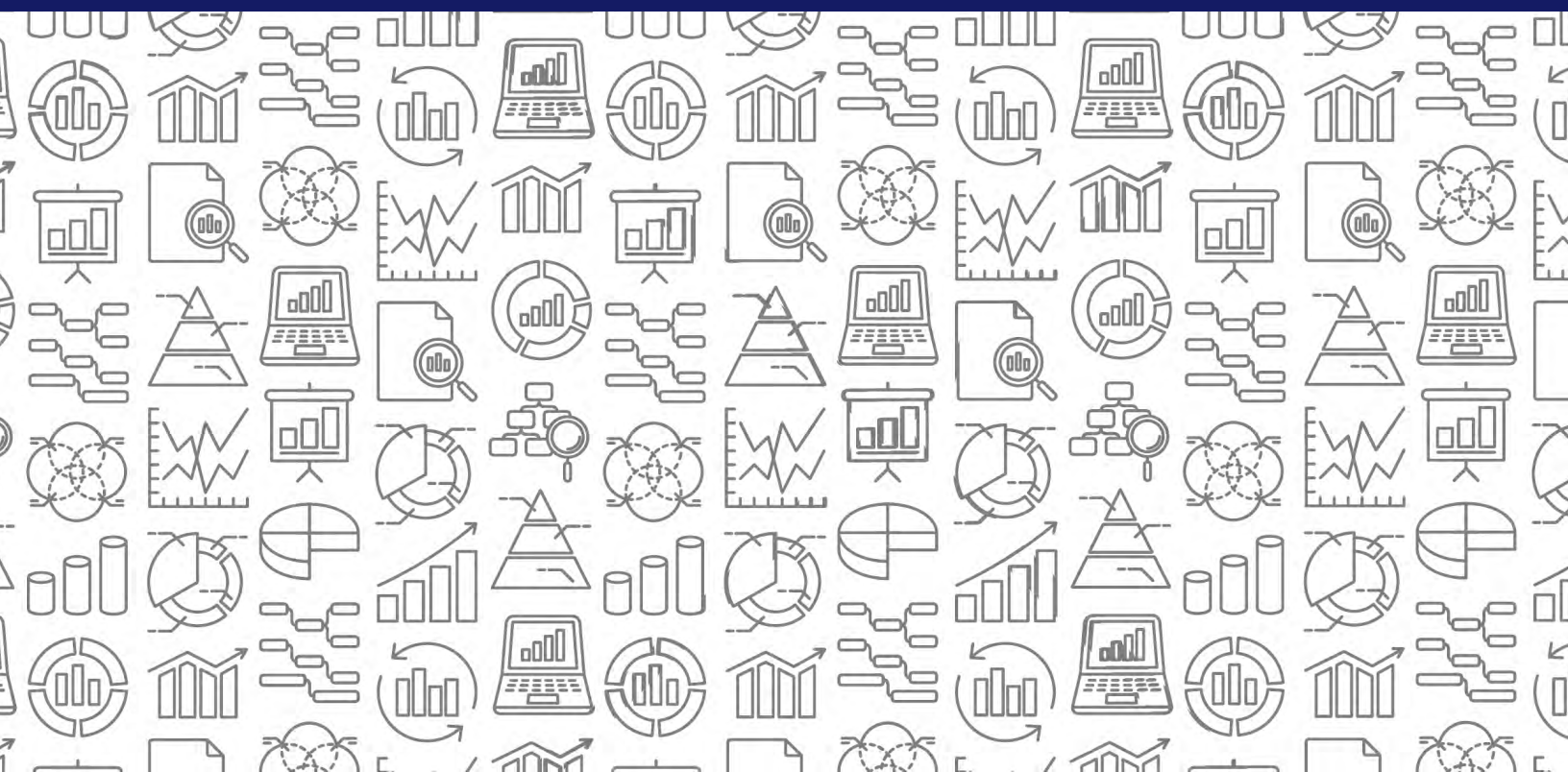
Business and Engagement Resource (FIBER). These tools ensure we customize our scoping decisions for IT systems, applications, and FISCAM controls to facilitate coordinated control testing. This approach is much more precise than defaulting to testing all FISCAM controls for in-scope systems and applications, which results in wasted audit resources.

The Road Not Taken

Those of us that are familiar with the poetry of Robert Frost will recognize this line: "Two roads diverged in a yellow wood, And sorry I could not travel both...."¹ At Cotton & Company, we have successfully developed and implemented a way to integrate the financial and IT portions of the audit, thus enabling all of our auditors to travel both roads.

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1. From the poem "The Road Not Taken" written by Robert Frost and published in 1916.



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The advertisement features a dark blue background with silhouettes of people working. At the top, the Cotton & Company logo is enclosed in orange brackets, with the tagline "Answers Questioned" below it. In the center, a white square frame contains four puzzle pieces: three white and one blue. Below this, the words "INTEGRATED AUDITS" are written in white capital letters within a blue bar, also enclosed in orange brackets. At the bottom left is a yellow "TOP WORK PLACES 2020" award badge. The main text describes the company's integrated approach to IT and financial audits. The bottom of the ad includes the company's website and phone number.

Cotton & Company
Answers Questioned

INTEGRATED AUDITS

TOP WORK PLACES 2020
By Washington Post

Integrating two typically separate concepts provides for better results. Cotton & Company has adopted a cutting-edge, integrated approach to ensure seamless unification and delivery of our IT and financial audit work. Our approach is designed to not only ensure compliance with applicable standards and regulations, but also to provide for fully-integrated financial and IT audit steps.

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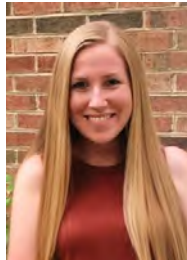
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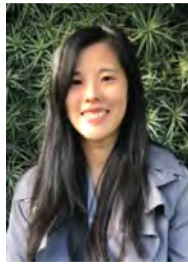


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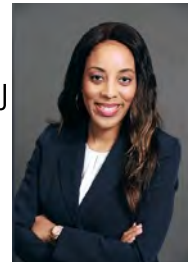
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