



# THE WASHINGTON CONNECTION

ASSOCIATION of GOVERNMENT ACCOUNTANTS

Washington DC Chapter • P.O. Box 423 • Washington, D.C. 20044-0423 • (703) 758-4080 • June 1999

## 40th Annual Awards Presentation and 4th Annual Member Recognition Dinner Features Mayor of the District of Columbia .....

By Warren J. Cottingham, CGFM, Director of Awards

Our 40th Annual Awards Presentation and 4th Annual Member Recognition Dinner meeting, emceed by President Eva Williams and Immediate Past President Bill

Anderson, was an overwhelming success. In addition to recognizing the Chapter's Past Presidents, Chapter members who have belonged to AGA for twenty-five years or more, and this year's Chapter award recipients, our speaker, The Honorable Anthony A. Williams, Mayor of the District of Columbia, was outstanding and the final highlight.

President-Elect Vincette Goerl, CGFM, recognized the following Past Chapter Presidents attending the dinner meeting.

- 1997-1998, William J. Anderson, Jr., CGFM, and Regional Vice President-Elect 1999-2000.
- 1995-1996, Evelyn A. Brown, CGFM, and Section IV Representative.
- 1994-1995, Patricia L. Wensel, CGFM.
- 1991-1992, Samuel T. Mok, CGFM.
- 1989-1990, Doris A. Chew, CGFM, and Past NEC Member.
- 1984-1985, Virginia B. Robinson, CGFM, CGFM Board Member and 39th National President.
- 1982-1983, Robert A. Pewanick, CGFM, and Past Capital Region Vice President.
- 1978-1979, Thomas F. Mundell, CGFM, and Past Capital Region Vice President.
- 1976-1977, Audrey B. Dysland, CGFM, and 1st Woman President.



Mayor Anthony Williams addressing the gathering.

- 1975-1976, Joseph J. Donlon, CGFM, Past Capital Region Vice President and Past NEC Member.
- 1973-1974, Gerald Murphy, CGFM, and 27th National President.
- 1969-1970, Francis W. Lyle.
- 1957-1958, Raymond Einhorn, CGFM, Charter Member and 10th National President, and
- 1952-1953, T. Jack Gary, CGFM, Charter Member and 3rd National President.

Membership Director Mike Noble, CGFM, recognized the following Chapter members who have belonged to AGA for twenty-five years or more, and attended the dinner. AGA National President Tom Roslewicz, CGFM, and Director of Membership & Marketing Susan Fritzlen presented membership pins to the following thirty-five, thirty, and twenty-five-year members:



T. Jack Gary Jr. and Raymond Einhorn in attendance.

- 1950 - 49 Year Members - Raymond Einhorn, 10th National President and T. Jack Gary, Jr., 3rd National President.
- 1952 - 47 Years - W. Fletcher Lutz, 16th National President.
- 1953 - 46 Years - C. R. "Joe" Jauchem.
- 1956 - 43 Years - Max Hirschhorn.
- 1957 - 42 Years - T. Darrell Verner.
- 1958 - 41 Years - Francis W. Lyle.

(Continued on page 4)

# President's Message.....



*Eva Williams, CGFM, President*

To begin my final message to you as Chapter President, I want to offer my best wishes and support to incoming President Vincette Goerl. I know that she, along with President-Elect Zack Gaddy, Secretary Cameron Weber, Treasurer Bob Biancucci, and our distinguished group of Directors, will serve the Chapter well in the coming year.

Last year when I accepted the President's gavel, I pledged to you my best efforts to sustain the Chapter's tradition of excellence. I knew it would be an exciting time for building on the Chapter's past achievements through continuity and long-term commitment. I was not wrong! The results we achieved this year have greatly advanced our Chapter's prestige and stature in the financial management community. The Chapter's education program, commitment to community service, and member benefits are unequalled.

This year has also been intensely rewarding and satisfying to me personally. I feel very fortunate and privileged to have been part of the Chapter's exciting and innovative programs. Most important, though, our Chapter's accomplishments are the result of your dedication and strong support. I want to thank you and take this opportunity to highlight some of them for you.

Our nine monthly luncheon meetings and afternoon continuing professional education (CPE) sessions featured many outstanding and dynamic speakers discussing timely topics/issues and provided a very cost effective way to earn up to thirty-six CPEs. Thanks to Joe Donlon and Bill Anderson for putting these sessions together. The regional chapter luncheon meeting and afternoon CPE session that we hosted was a success. A special thanks goes to Gene Hunt at a great facility, the

Grand Hyatt Washington, for all of his help with our monthly luncheons, the Holiday Reception, and the Awards and Member Recognition Dinner.

Our May 10<sup>th</sup> and 11<sup>th</sup> session on "Enhancing Enterprise Performance - How the Use of Systems Can Improve Performance," which was co-sponsored by the CFO Council's Financial Systems Committee, was a sell out. The program was fabulous, the facility was great, and it received rave reviews from the attendees--just like the November "Partnership" and March "Looking Forward" sessions. Our many thanks go to all of those who helped put together these highly successful education events, which offered forty CPEs, especially Eleanor Long for the November and March sessions, Chris Reed for the May session, and our speakers at all the sessions, who did a great job of sharing their knowledge and experience with us. Thank you all very much. Also, a big thank you goes to Richard Hays at the J. W. Marriott Hotel for all of his help with our May all-day CPE sessions.

Please keep in mind when you prepare your CPE plan for the 1999/2000 program year that your Chapter's total education program (i.e., monthly luncheon meetings, monthly afternoon sessions, and full-day sessions) provides a very cost effective way to earn the CPE hours needed for your CGFM certification renewal, the government auditing standards CPE requirement, or other CPE requirements. For the 1998/1999 program year your Chapter offered a total of seventy-six CPEs. Keep this benefit in mind, especially when you recruit new members, as it provides yet another outstanding incentive to belong to AGA's Washington DC Chapter.

In the community service arena, we emphasized the Chapter's commitment to community service and encouraged each of you to participate in at least one community service activity this year. See the Community Service Corner Annual Report, by Director Roger Von Elm, on page 18 for details.

Under membership initiatives, we have 304 new members for this membership year (i.e., 5/1/98-4/30/99), and just missed AGA's membership goals for base growth and retention by less than one percent. Also the Chapter's social calendar was full. We kicked off the Chapter's social year in July with a Crab Feast at Seneca Creek State Park and ended the year with our Awards and Member Recognition Dinner. See the Awards and Member Recognition article, by Director Warren Cottingham, starting on page 1. In between these two highly successful events, we attended the Ray Charles concert at Wolf Trap, sponsored a few happy hours, attended an Orioles' game, cel-

*(Continued on next page)*



*Eva Williams thanking the Mayor for his remarks.*

*(President's Message, Continued)*

celebrated Oktoberfest, hosted a Holiday Reception, and enjoyed a jazz brunch.

Many individuals worked extremely hard to make this a banner year for the Chapter. I would like to extend my sincere appreciation and gratitude to the Chapter's Officers – Vincette Goerl, Bill Anderson, Judy Czarsty, Miguel Castillo, and Bob Biancucci; Directors – Germaine Rowley, Jolene Romanyshyn, Warren Cottingham, Janet McBride, Roger Von Elm, Eleanor Long, Mike Noble, Joe Donlon, Simcha Kuritzky, Bob Buchanan, and Mike Sciortino; Committee Chairs – Michelle Bennett, Karl Boettcher, Marcia Caplan, Katie Healy, Karen Holmcrans, Phyllis Hunter, Andy Killgore, Rick Miskovich, and Les Murray; and Committee Members who contributed greatly to the planning and implementation of the programs this year. I also want to thank our Agency Liaisons for all their efforts in promoting our programs, Section Representative Evelyn Brown, Regional Vice President Paul Bognaski, and the AGA National Office staff for all their support.

In closing, I was most honored to serve you as President, and I want to thank the 1,700 plus outstanding financial management professionals in the Washington DC Chapter, including you, for your support. I look forward to a great year ahead for the Washington DC Chapter.

*Eva*

**Highlights of the April 14 Executive Council Meeting .....**

*By Judy Czarsty, Secretary*

The Executive Council met on April 14, 1999 and discussed the following chapter issues:

- President Williams reported that national AGA President Elect, Tom Sidowski, recently underwent surgery and is recuperating. The Executive Council authorized sending a fruit basket to him.
- Warren Cottingham, Awards Director, reported that we will have a large turnout for our April 22, 1999 40<sup>th</sup> Annual Awards Presentation and 4<sup>th</sup> Annual Member Recognition Dinner.
- Roger VonElm, Community Service Director, reported that arrangements have been made for the Career Awareness Day activities on April 17, 1999. He also reported that plans are almost complete for the annual Small Business Symposium.
- Germaine Rowley, Administration Director, reported that the chapter has obtained the maximum number of points available from AGA National. She stated that she will submit a final report on April 15, 1999 to the national office. Our newsletter will also be sent in for judging.

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*(Awards Ceremony, Continued)*

- 1964 - 35 Years - Audrey B. Dysland and Gerald Murphy, 27th National President.
- 1966 - 33 Years - Albert Shanefelter.
- 1967 - 32 Years - Virginia Robinson, 39th National President.
- 1968 - 31 Years - Irvin E. Faunce.
- 1969 - 30 Years - Beatrice D. Fones and Clyde G. McShan, II, 44th National President.
- 1970 - 29 Years - Eleanor M. Clark, 31st National President and Thomas F. Mundell.
- 1971 - 28 Years - Joseph J. Donlon.
- 1972 - 27 Years - Roland W. Cyr, Robert A. Pewanick, and Francis E. Quinn.
- 1973 - 26 Years - Raymond A. King.

And our newest crop of twenty-five year members from the class of 1974 (see the above photo):

- Ronald L. Adolphi
- Evelyn A. Brown
- Dennis S. Mitchell
- George H. Stalcup
- Jeffrey C. Steinhoff, 43rd National President, and
- Arley R. Whitsell.

President Williams acknowledged and thanked the members of the 1998/1999 Awards Committee for the time and effort spent in the process of selecting this year's chapter award recipients, and the Chapter's Nominees for AGA National Awards. Warren J. Cottingham, CGFM, Department of the Treasury, Committee Chair and Director of Awards; William J. Anderson, Jr., CGFM, General Accounting Office, Immediate Past President; Linda Hoogeveen App, CGFM, Department of Health and Human Services; Evelyn A. Brown, CGFM, National Archives Trust Fund Board, Section IV Representative and Past President; Vincette Goerl, CGFM, Department of Agriculture, President-Elect; and Robert A. Pewanick, CGFM, GAO, Past Capital Region Vice President and Chapter President.

President Williams, prior to presenting the awards, made the following remarks. Each Spring, the Washington DC. Chapter of AGA honors and recognizes those individuals who have made significant contributions and service toward improving government financial management. Through hard work and outstanding dedication, this year's chapter award recipients have made significant contributions toward advancing government accountability. Their vision, leadership, and service have contributed greatly to the government financial community through significant financial management improvement accomplishments. Congratulations to our 1999 Chapter award recipients. President Williams, Past

President Anderson, and Awards Director Cottingham presented the awards.

**Distinguished Leadership Award**

**Sallyanne Harper, CGFM** - Chief Financial Officer, U.S. Environmental Protection Agency

The Distinguished Leadership Award was presented to Sallyanne for her demonstrated vision, planning, and strong leadership in advancing government financial management excellence. Sallyanne's many extraordinary accomplishments throughout her career serve as testimony to her leadership. She is a skillful and effective manager of financial and human resources, a visionary in times of change and competing priorities, and a steward of accountability, continuous improvement, and managing for results. Since 1990, she has served as EPA's primary champion and catalyst for management reform. Sallyanne is also the 1999 recipient of AGA's National Award, and chairs this year's PDC Monday program.

**Distinguished Service to the Financial Management Community Award**

**James E. Reid** - Former Deputy Controller, U.S. Department of Energy

The Distinguished Service to the Financial Management Community Award was presented to Jim for his sustained outstanding contributions in advancing government accountability during his twenty-four-year career. At DOE Jim had a broad

*(Continued on next page)*



*The Chapter's newest twenty-five-year members.*



*Sallyanne Harper accepting the Distinguished Leadership Award.*



*James Reid receiving the Distinguished Service to the Financial Management Community Award.*

*(Awards Ceremony, Continued)*

range of financial management responsibilities including financial policy, financial systems development and overall direction of the Department's accounting operations. He was also the civilian agency representative to the Federal Accounting Standards Advisory Board from 1994 to 1998. During this period the Board developed a comprehensive set of accounting standards for the Federal Government.

**Achievement of the Year Award**

**Natwar M. Gandhi, CGFM** - Deputy Chief Financial Officer, District of Columbia

The Achievement of the Year Award was presented to Natwar for his outstanding efforts in reestablishing the financial and programmatic effectiveness of the tax administration system of the District of Columbia. Natwar attracted a management team and provided the vision and leadership that reestablished the Office of Tax and Revenue, in less than two years, as an effective organization. By emphasizing customer service, nearly forty percent more taxpayers were assisted than in prior years through the use of a new telephone system and a one-stop service assistance concept. Reengineering of business processes has doubled collection of delinquent accounts, cut processing errors, and sped tax refunds. Natwar is also the 1999 recipient of AGA's National Award.



*Natwar Gandhi receiving the Achievement of the Year Award.*

**AGANational Education and Training Award**

This year's recipient of the National Award is Past President **Doris A. Chew** from JFMIP. Congratulations Doris on a well-deserved award.

**Einhorn/Gary Award**

This award was established in 1998, to honor the financial management excellence and AGA achievements inspired by Ray Einhorn and Jack Gary. Ray and Jack are AGA charter members, Past Washington DC Chapter Presidents, Past National Presidents, and Certified Government Financial Managers. The chapter bestowed the Einhorn/Gary Award on a Washington DC Chapter member who has provided, over a sustained period of time, superior service that enhanced the Washington DC Chapter and the Association's prestige and stature in the financial management community.



*Chris Reed accepting the Education and Training Award for Virginia Murphy.*

Chapter Presidents Ray Einhorn (1957-1958), Jack Gary (1952-1953), and Eva Williams made the presentation of the Einhorn/Gary Award to **Eleanor M. Clark, CGFM**, Consultant. For her almost thirty years of dedication and outstanding service at the chapter and national levels that have significantly enhanced AGA's prestige and stature in the financial management community.

Chapter Presidents Ray Einhorn (1957-1958), Jack Gary (1952-1953), and Eva Williams made the presentation of the Einhorn/Gary Award to **Eleanor M. Clark, CGFM**, Consultant. For her almost thirty years of dedication and outstanding service at the chapter and national levels that have significantly enhanced AGA's prestige and stature in the financial management community.

**Education and Training Award**

**Virginia E. Murphy, CGFM** - Partner, PricewaterhouseCoopers LLP

The Education and Training Award was presented to Virginia for her exceptional contributions to the development, delivery, and promotion of government financial management education and training programs. Virginia has had responsibility for the organization and delivery of education and training programs in current government financial management policies and practices for the Chapter. One of the most successful CPE events in the Capital Region is the Chapter's annual financial systems session. She has been a key planner and organizer for this highly rated session. Virginia's participation in AGA's education activities has benefited financial management professionals at all levels of government as well as the private sector.



*Eleanor Clark receiving the Einhorn/Gary Award.*

Ellie has been an extraordinarily active and dedicated member of the AGA for almost thirty years, and has played a key role in nurturing the development of the Association. She has served AGA with honor and distinction, untiringly contributing her time, energy, and talents in many key leadership positions at the chapter and national levels. In 1980, she was the first woman to be elected National President of AGA. Her long-standing commitment and sustained record of achievements in carrying out AGA's goals, as well as in serving the accounting profession, have added substantially to the Chapter and the Association's prestige and stature in the financial management community, and epitomize the standards the Einhorn/Gary Award embodies. Ellie is also the 1999 recipient of AGA's Robert W. King Memorial Award.

*(Continued on next page)*

*(Awards Ceremony, Continued)*

**James W. Saylor Award**

The James W. Saylor Award is given annually for chapter service. This award is named in memory of Jim Saylor, a loyal member who held many chapter offices throughout his career, and worked tirelessly for the chapter for twenty-five years. This year's recipient is:

**Evelyn A. Brown, CGFM** - The Secretary of the National Archives Trust Fund Board

Evelyn was presented the James W. Saylor Award for her outstanding service to the Washington, D.C. Chapter. Evelyn joined AGA's Washington D.C. Chapter in 1974, and has been an active member ever since. She has served the Chapter in various positions including, President, Secretary, Director, and Committee member. She has participated in the Volunteer Income Tax Assistance (VITA) program for over thirteen years. Evelyn is always willing to help out when needed, provide support and encouragement, and share her expertise. She always encourages active participation in AGA activities.



*Evelyn Brown accepting the James W. Saylor Award.*

**Early Career Service Award**

**Michael D. Sciortino, CPA** - Systems Accountant, Department of the Interior National Business Center

Mike was presented the Early Career Service Award for his outstanding contributions in advancing government financial management and exceptional service to the Washington DC Chapter as Assistant Editor of The Washington Connection. Mike has provided valuable service to several Federal agencies and the Washington DC Chapter of AGA. At the Federal agencies his primary accomplishments have been in the areas of activity-based costing, financial reporting, and systems implementation. For AGA's Washington DC Chapter, he has been the Assistant Editor of The Washington Connection for the past five years. Mike is the first recipient of this new annual award.



*Michael Sciortino accepting the first Early Career Service Award.*

**Ronald J. Lynch Memorial Scholarship Award**

**Anthony G. Marasco, CGFM**, Financial Analyst - U. S. Department of Justice

The Ronald J. Lynch Memorial Scholarship Award was presented to Anthony for the furtherance of his professional education. Anthony intends to use the award to further his completion of the Certificate Program in Legislative Studies at the Government Affairs Institute at Georgetown University.



*Anthony Marasco accepting the Ronald J. Lynch Memorial Scholarship Award.*

**1999 Federal Leadership Conference Award Recipients:**

The Chapter also recognized our members who received the 1999 FLC Awards on January 22nd, with a framed photo to remember the presentation: Andy Barr Award Recipient, Joe Donlon; Elmer B. Staats Award Recipient, Jeff Steinhoff; and Distinguished Federal Leadership Award Recipient, Ed DeSeve (see photos on page 16).

**President's Awards**

President's Awards are given to recognize individuals who have made outstanding contributions to the success of the Chapter's programs (photos on page 8). This year's recipients are:

**William J. Anderson, Jr., CGFM**, General Accounting Office - For his outstanding contributions and efforts in support of the Chapter as CGFM Coordinator from 1994 to 1999. Bill is also the 1999 recipient of AGA's National Chapter Service Award.

**Robert L. Buchanan, Jr., CGFM**, Anteon Corporation - For his outstanding contributions and efforts in support of the Chapter as Director and Editor of The Washington Connection from 1993 to 1999.

**Miguel A. Castillo, CGFM**, United States Postal Service - For his outstanding contributions and efforts in support of the Chapter as Treasurer for 1998/1999.

**Judith B. Czarsty, CGFM**, General Accounting Office - For her outstanding contributions and efforts in support of the Chapter as Secretary for 1998/1999.

**Roger Von Elm, CGFM**, Urbach Kahn & Werlin PC - For his outstanding contributions as the Chapter Director of Community Service from 1997 to 1999.

*(Continued on next page)*

*(Awards Ceremony, Continued)*

**Simcha L. Kuritzky, CGFM**, American Management Systems, Inc. - For his outstanding contributions to The Washington Connection as the Chapter Director of Professional Services/Research for 1998/1999.

**Janet A. McBride, CGFM**, Department of Agriculture - For her outstanding contributions as the Chapter Director of Budget and Finance from 1997 to 1999.

**Michael W. Noble, CGFM**, Department of the Treasury - For his outstanding contributions as the Chapter Director of Membership from 1997 to 1999.

**Jolene W. Romanyshyn, CGFM**, General Services Administration - For her outstanding contributions as the Chapter Director of Agency Liaison for 1998/1999, and Assistant Director for 1996 through 1998.

**Germaine P. Rowley, CGFM**, Department of the Treasury - For her outstanding contributions as the Chapter Director of Administration from 1997 to 1999.

**Community Service Awards**

The Community Service Awards were presented by President Williams and Roger Von Elm, Director of Community Service, to the following individuals for significant volunteer service to the community on behalf of the Chapter during the 1998-1999 program year:

**William J. Anderson, Jr.** - American Heart Association, Central Union Mission, Project Harvest, National Cherry Blossom Festival Parade, and Career Awareness Activities.

**Karl L. Boettcher** - Arlington Animal Welfare League Pet Therapy and American Heart Association

**Evelyn A. Brown** - American Heart Association, Project Harvest, and Volunteer Income Tax Assistance Program.

**Ralph A. Bucksell** - Foods and Friends, Washington, DC.

**Marcia Caplan** - Chair, Chapter Toys-For-Tots Campaign.

**Janice S. Christensen** - Volunteer Income Tax Assistance Program and Hospice of the Chesapeake.

**Judith B. Czarsty** - Project Harvest and Career Awareness Activities.

**Keith E. Fowler** - American Heart Association.

**John W. Hill, Jr.** - Career Awareness Activities.

**Phyllis Hunter** - American Heart Association

**Gloria L. Jarmon** - Career Awareness Activities.

**Andrew N. Killgore** - American Heart Association

**Bernice Lemaire** - Small Business Symposium.

**Michelle Lewis** - Toys-For-Tots Campaign.

**Warren Marquez** - American Heart Association

**Janet A. McBride** - American Heart Association

**Charlie Melkunas** - American Heart Association

**Michael W. Noble** - American Heart Association

**Virginia B. Robinson** - Volunteer Income Tax Assistance Program and Career Awareness Activities.

**Jeffrey C. Steinhoff** - Career Awareness Activities.



*Community Service Award recipients in attendance at the dinner meeting.*

**Roger Von Elm** - American Heart Association, Central Union Mission, Project Harvest, Career Awareness Activities, and Small Business Symposium.

**Patricia L. Wensel** - American Heart Association and Volunteer Income Tax Assistance Program, and

**Eva J. Williams** - American Heart Association, Central Union Mission, Project Harvest, and National Cherry Blossom Festival Parade.

President Williams in her introduction of our distinguished speaker pointed out that one year ago he was the recipient of the Chapter's Achievement of the Year Award and at the PDC in June received the National Award. In November 1998, he showed us all that he was AGA's ultimate achiever of the year, our AGA Chapter member, The Honorable Anthony A. Williams, Mayor of the District of Columbia. Mayor Williams' remarks were an excellent ending to a great program.

# President's Award Recipients .....



*Bill Anderson*



*Bob Buchanan*



*Miguel Castillo*



*Judy Czarsty*



*Roger Von Elm*



*Simcha Kuritsky*



*Janet McBride*



*Mike Noble*



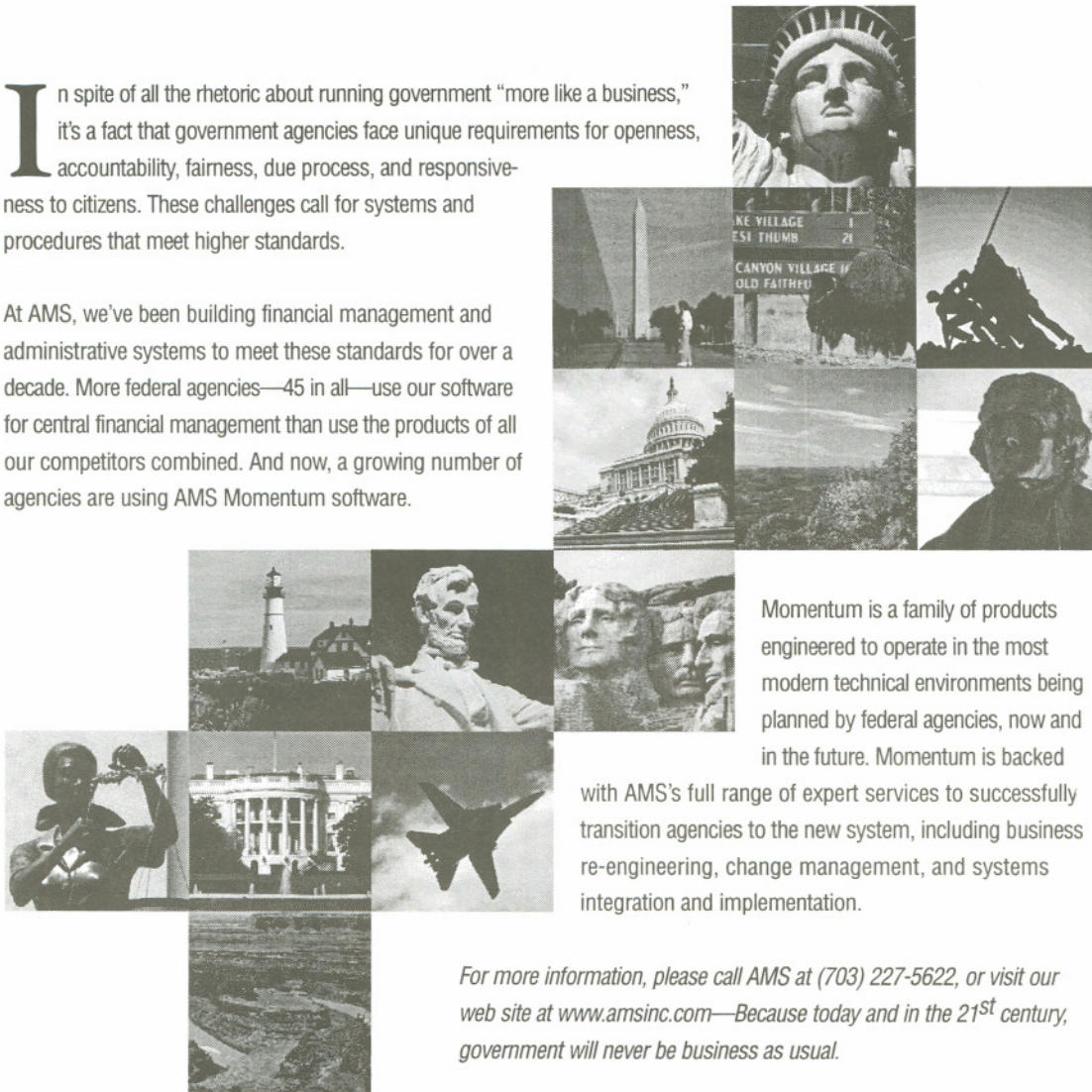
*Germaine Rowley*



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# More Photos .....



*Program Chair Joe Donlon with luncheon speaker Gene Dodaro.*



*Eva Williams passing the gavel to Evelyn Brown (standing in for Vincette Goerl) as Bill Anderson looks on.*



*Joe Donlon with CPE presenter Debra Carey.*



*Joe Donlon with CPE presenter Julie Bryant.*



*Eva Williams with Heather Cocozza, Sky Leshar, and Chris Reed at the systems seminar on May 10.*

## Inside the Black Box: Upward and Downward Adjustments Inflation .....

by Simcha Kuritzky, CGFM, CPA

### What are Adjustments?

A decade ago, OMB only required agencies to report the net obligation activity for expired funds. That is, de-obligations, new obligations, expenditures, and vendor refunds were all netted together. Then OMB became concerned that agencies were using expired funds for new spending. In order to track this, OMB required that agencies report downward adjustments (de-obligations and vendor refunds) separately from upward adjustments (increases to obligations or expenditures in excess of the obligation). The Standard General Ledger (SGL) was modified to include separate accounts for this type of activity. So, while obligation activity in the current year's appropriation posts to 4801 (Unexpended Obligations - Unpaid), obligation decreases in an expired appropriation post to 4871 (Downward Adjustments of Prior-Year Unpaid Unexpended Obligations), and increases post to 4881 (Upward Adjustments of Prior-Year Unpaid Unexpended Obligations).

### What is Adjustment Inflation?

Adjustment inflation occurs when transactions against a single document increase *both* upward and downward adjustments. An example would be an agency accidentally entering a new obligation in an expired fund (causing an upward adjustment), then realizing their mistake, entering the obligation in a current fund, and canceling the obligation in the expired fund (causing a downward adjustment). Since the obligation was not supposed to be there in the first place, the cancellation should theoretically decrease the upward adjustment, rather than increase the downward adjustment.

### Why is there Inflation?

In the normal course of business, it is possible for an expired fund to build up large balances in both the upward and downward adjustments, when these activities really should be netted against each other. In addition to the obligation error mentioned above, the following scenarios will result in adjustment inflation:

- Payroll accruals could be recorded in September when a fund is current, backed out in October when the fund is expired (causing a downward adjustment), and then the actual payroll could be recorded in October (causing an upward adjustment).
- An invoice is received against an expired fund's obligation, where the invoice is for less than the outstanding obligation, but the order is liquidated in full (causing a downward adjustment). Later that year, a second invoice is received, and the order is reopened and then liquidated for the invoice amount (causing an upward adjustment).

- A duplicate invoice could be received and paid against an expired fund, and then the second check is either canceled, or the vendor repays the amount with their own check.

### What can be Done About Inflation?

Since upward and downward adjustments are reported differently on the financial statements, and the budgetary accounts are now subject to audit, agencies should take a careful look at their procedures to determine how to detect cases of adjustment inflation, and come up with procedures to regularly calculate the amount of inflation and post transactions to reduce it. When reducing inflation, it is important to maintain the integrity of the SGL formula:

*Change in available = downward adjustments - upward adjustments*

This means that, if the formula was true before the correction is posted, then the correction should decrease the upward and downward adjustments by the exact same amount.

## Nominations Solicited for AGA State and Local Government Leadership Awards .....

The Washington, D.C. Chapter is soliciting nominations for the State and Local Government Leadership Awards to be given at the annual AGA State and Local Government Leadership Conference, October 25-27, 1999 in Albany, N.Y. The awards are the:

- William R. Snodgrass Distinguished Leadership Award
- Distinguished Local Government Leadership Award
- Excellence in Government Leadership Award
- Private Sector Financial Excellence Award

For additional information on selection criteria and nomination procedures, call Warren Cottingham at 202-874-9584. Nominations for these awards should be mailed to this Chapter, ATTN: Awards Committee, so as to arrive by July 16, 1999.

*The Chapter has earned 14,000 points in the Chapter Recognition Program as of April 30, 1999*

# CGFM Anniversary Celebration .....

By William J. Anderson, Jr., CGFM, Chapter CGFM Coordinator

**A**GA's Professional Certification Board is celebrating the first anniversary of the CGFM examination and the start up of the three CGFM training courses. As part of this celebration AGA offered the Washington DC Chapter up to eight vouchers for CGFM Examination 1, "Governmental Environment." If a Chapter member had already taken and passed Examination 1, he or she may have elected to use the voucher to take Examination 2, "Governmental Accounting, Financial Reporting and Budgeting" or Examination 3, "Governmental Financial Management and Control." The examination vouchers must be used (i.e., the CGFM candidate must take the examination) by June 30, 1999.

To be eligible to participate in this celebration, Washington DC Chapter members needed to meet the CGFM education requirement (i.e., a bachelor's degree with at least twenty-four hours in qualifying financial management courses) and be certified by AGA as CGFM-examination eligible.

This opportunity was announced to the Chapter membership via our Agency Liaison network at the beginning of May. To receive the voucher, candidates certified by AGA as CGFM-examination eligible just had to call, while others had to



first submit the necessary documentation to AGA. The vouchers were issued on a first-come basis, with those already certified by AGA as CGFM-examination eligible having an edge.

Our Chapter was the 1<sup>st</sup> Chapter to award all eight examination vouchers to its members. The following members received a

voucher for CGFM Examination 1, and will participate in the CGFM Anniversary Celebration for the Chapter. Congratulations to Carmen Covey, Wayne Ference, Leon Fleischer, Kathryn Healy, Laurie Howard, Polly Law, and Rebecca Pennington. I know your Chapter colleagues wish you good luck on the first leg of the CGFM examinations.

I also want to take this opportunity to thank you all for your continuing support of the CGFM program from its inception almost five years ago. Since that time 1,052 members of the Chapter have received the CGFM designation, or sixty percent of the membership. I have served as the Chapter's CGFM coordinator since the inception of the program. Because of my new AGA responsibilities, serving as Regional Vice President-Elect and as a member of the National Executive Committee starting in July, I will no longer serve as the Chapter's CGFM Coordinator. If you are interested in assuming this challenging position as your Chapter's CGFM Coordinator please contact President-Elect Vincette Goerl.

**U.S. Department of the Interior**

**National Business Center**

## Enter to Win Free AGA Washington DC Chapter Memberships for the Year 2000!

Go to [www.doi.gov/nbc](http://www.doi.gov/nbc) and click on button marked AGA Quiz.

<p><b>June Question</b></p> <p>How many acres does the Mineral Management Service administer on the outer continental shelf?</p> <p>a. 17 b. 20 c. 27 d. 30</p>	<p><b>May Answer</b></p> <p>30 million</p>
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For more information call:  
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19-20	Contract & Procurement Fraud
21-23	Introduction to Information Systems Auditing
21-22	Using the Internet as an Audit Tool
26-27	Federal Financial Auditing II
26-27	How to Use IDEA Software
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28-30	Advanced Audit Tools & Techniques

**August 1999**

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4-6	Structured Problem Solving for Teams
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**EPA OIG SEPM Team Receives Prestigious EPA Honor Award .....**

*By Roland Cyr, Chapter Liaison for EPA*

The Environmental Protection Agency's (EPA) Office of Inspector General (OIG) Special Emphasis Program Manager Team members received a prestigious EPA Honor Award on April 12, 1999. EPA's Administrator, Carol Browner, presented team members Roland Cyr (AGA Washington Chapter member and Chapter Liaison for EPA), Robert Smith, Cynthia Poteat, Frances Tafer (AGA Washington Chapter member), Melisa Garcia

Brown, Manju Gupta, Gloria Taylor (AGA Northern Virginia Chapter member), Bettye Bell-Daniel, Mary Ann Briscoe and Maureen Fletcher with a Silver Medal for Superior Service. The honor citation reads "For exceptional team efforts in developing a model management approach that other EPA offices can emulate to effectively assist the Agency in achieving its Affirmative Employment Program and Diversity Action Plan goals and objectives."



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- 24 Reconciling the Fund Balance with Treasury
- 29 Certifying Officers: Your Roles & Responsibilities
- 29-30 SF 224: Statement of Transactions

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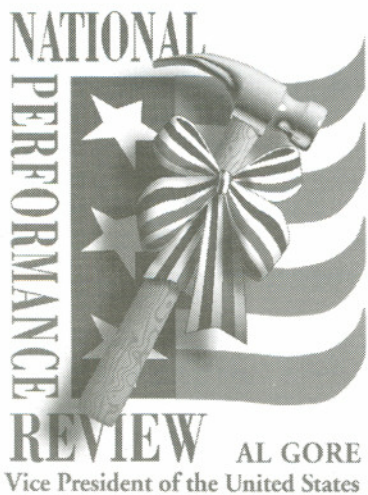
- 1 Reconciling the Statement of Differences
- 14-15 Dollars and Sense: Making Sense of Treasury's Central Accounting Requirements
- 15-16 The SF 1219/1220 Course
- 19-21 Survey of Federal Accounting Concepts and Standards
- 22 Basic Accounting Concepts
- 22 Standard General Ledger: Upward and Downward Adjustments

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## Performance Auditing.....

By Peter Babachios, CGFM, CPA

Since the early 1980s many local government units across the United States and Canada have recognized the value of performance auditing, known as operational auditing in the corporate sector. This type of auditing provides independent and objective assessments of the economy, efficiency and effectiveness of programs, functions and activities found in both the government and corporate sector.

In effect, auditors who perform this work are business consultants providing value-added observations and recommendations to improve the way organizations meet their goals and objectives, and protect and use the resources and information systems under their control. Performance auditing is a professional audit service that is being carried out in municipalities, counties, special districts, and authorities. This type of work provides a true value-added service to boards of selectmen, mayors, city managers, administrators, superintendents, executive directors, police and fire chiefs and the public at large.

The type of performance audits routinely performed in local government include employee benefits, health and human services, parks and recreation, public safety public works, tax and revenue, and a host of miscellaneous topics. A national

Benchmarking and Best Practice Survey published by the National Association of Local Government Auditors noted that, approximately eighty percent of its membership is involved in performance auditing, which includes audits that follows on the business process (economy, efficiency, and effectiveness) not just internal control. These audit groups were shown to save the community, on average, at least \$3 for every \$1 in audit cost.

Most administrators of local governments are traditionally concerned with the presentation of financial statements, free cash, bond ratings, tax rates, and assessments. Performance auditing changes the fundamental question from "Where are we spending our tax money?" to "What are we getting for it?" This is an attempt to answer, Can we do it better, cheaper, faster?" It changes the focus from figures on a financial statement to facts related to the actual operation of government and the financial implication of those activities.

It is time for Massachusetts's communities to follow the lead of other states and institute performance auditing.

*Reprinted from the Boston Beacon, December 1998*

## Community Service Corner: Annual Report for 1998/1999 Program Year .

By Roger C. Von Elm, CGFM, Director Community Service

During the 1998/1999 program year, the Washington DC Chapter contributed to the Washington community in a number of exciting projects, which are consistent with AGA's National Community Service Plan, as well as other activities that are unique to the Washington DC area.

The Chapter started off the Community Service program year in September by donating 50 tickets to the Saturday, September 12<sup>th</sup> Baltimore Orioles' baseball game to the boys and girls at the Board of Child Care. These kids really had a good time.

The Chapter also continued its project with the Central Union Mission, a multidominational mission which provides food and shelter to needy men, women and children in the DC area. The chapter acted as a sounding board for the needs of the Mission, and made our third annual \$500 contribution to the Mission.

Just before Thanksgiving, the chapter donated \$500 to Project Harvest, a one-day program to collect canned food and monetary donations for area missions and shelters. This highly publicized event, with live television and radio coverage, was attended by Chapter members. The Chapter's donation was broadcast on WHUR radio in the Washington Metro area. The Chapter has participated in Project Harvest by collecting food and making donations for many years.

At the Chapter's Annual Holiday Reception over 100 Chapter members contributed 80 new toys, and donated \$900 to the Toys for Tots Program. This was equal to the size of some events with over 2,000 people, according to the United States Marine Corps Reserve representatives. The Chapter received the Marine Corps' Commander's Award for outstanding achievement in support of the 1998 Toys for Tots Program. This was the third year that the Chapter participated in the Toys for Tots Program.

In February and March 1999, four chapter members participated in the VITA program, to help prepare tax returns for individuals with disabilities, the elderly, or non-English speaking residents in the Washington DC community. The Chapter has participated in the VITA program for many years, due to the depth of the financial and tax knowledge of many of its members.

In March, the chapter participated in American University's Annual Career Expo, at which time the chapter described employment opportunities in government financial management, discussed and promoted the Certified Government Financial Manager (CGFM) program, as well as promoted the benefits of membership in AGA. Over 1,000 students attended this event.

On Saturday, April 10<sup>th</sup>, members marched in the National Cherry Blossom Festival Parade organized and sponsored by the Downtown Jaycees. Chapter members participated once again with the Greater Washington Society of CPA's volunteers in carrying a balloon in the parade.

Throughout the year several Chapter members volunteered in various projects for the American Heart Association's (AHA) National Capital Area Council. These volunteers assisted the Council in meeting its fund raising goals at special events. On Sunday, April 18<sup>th</sup>, a dozen chapter members oversaw the silent auction tables at the 4<sup>th</sup> Annual Jazz for the Heart Brunch and Silent Auction, featuring Shirley Horn, at the Capital Hilton. Our own President Eva Williams chaired this year's silent auction. This is also the Chapter's 4<sup>th</sup> year for helping the AHA at these special events.

On April 27<sup>th</sup> the Chapter sponsored its Sixth Annual Career Awareness Day Program for college and high school students in Washington DC. At this program senior government financial management executives discussed various career options, personal objectives and plans, ca-

reer enhancement opportunities, and working in the private and public sectors, etc. with the students. The students from Howard University and H. D. Woodson Senior High School's Academy of Finance and Business were also shown a promotional video about AGA and the accounting profession.

A Chapter member coordinates the Thursday night kitchen team of volunteers and has delivered weekly groceries on Saturdays to individuals and families for Food and Friends, Washington, DC. Food and Friends is a service organization that prepares and delivers 3 fully cooked meals daily to over 400 AIDS patients who are unable to prepare their own meals. It also provides supplemental weekly groceries and frozen meals to approximately 250 AIDS patients needing financial assistance but who (or whose families) are able to do some food preparation.

In late April and early May, the Chapter sponsored its fourth annual Small Business Symposium. Co-sponsored by the USDA Graduate School, the Symposium provides for a two day forum to give budding entrepreneurs exposure to professionals in the areas of banking, finance, tax, corporate structure, technology and marketing. This year 15 students participated in this very successful event. Several members help plan this event each year.

The Chapter also made a significant contribution to the Governmental Accounting Standards Board (GASB) and AGA's National Community Service Fund (NCSF) again this year.

This has truly been another successful year for the chapter's continuing commitment to community service in the Washington DC community, and I would like to thank all those members who helped out this year.

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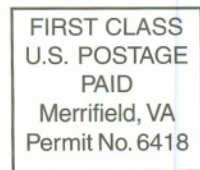
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