



The Washington Connection

Association of Government Accountants, Washington, DC Chapter

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After a Clean Opinion, What Next?



Kathleen Turco

will be speaking about the ongoing financial management initiatives at GSA. As the GSA CFO, Ms. Turco

The Chief Financial Officer (CFO) at the General Services Administration (GSA), Kathleen Turco, will be the speaker at the February luncheon. She

directs agency budget and financial activities and oversees the development and use of financial management systems within GSA. She manages financial operations that include billions of dollars in Federal purchases and an annual budget of \$19 billion.

Most recently, Ms. Turco served as Director of Financial Policy, Planning and Programs Modernization & Information Technology Services at

continued on page 2

Luncheon Logistics

Monthly Luncheon Meeting

Thursday February 6, 2003

Grand Hyatt Hotel

1000 H Street, NW (At Metro Center – 11th Street Exit)

11:30 – 12:00 Social

12:00 – 1:10 Luncheon Meeting (1CPE)

Cost: Members \$22
Non Members \$35

For reservations, please call the AGA Washington DC Chapter voice mail line at 703.758.4080 and select option 1. If you prefer, you can register by email to mkubaki@hq.nasa.gov or you can register at our homepage: www.agadc.org. Please forward your name, agency/company, and telephone number.

President's Message—Getting Beyond Basics

By Wendy Comes

Winter is nearly over and it's hard to believe that the end of my term is also in sight. I view much of what has been accomplished to date as ensuring the



Wendy Comes, President

basic needs of the chapter are met. While not visible to most of our members, we have been working to ensure that monthly chapter meetings are less costly, members receive financial status reports, and our upcoming May conference runs smoothly and provides the best value for our members.

Frankly, our biggest financial turnaround has been our newsletter operation. Our newsletter is becoming self-sustaining thanks to our many advertisers! I have been pleased with the financial support and the interesting advertisements offered by AMS,

Grant Thornton, Deloitte and Touche, Secure IT, Management Concepts, Mary Washington College, SPS and Halifax. Please let our advertisers know how much you appreciate their support.

I hope that you are seeing the benefits of a well run, financially secure and accountable chapter! If so, please help us with some of our growth objectives! Time is running out on assisting our National president, DC's own Bill Anderson, with his goals. Bill announced early in his term that he would focus on growing membership and the Certified Government Financial Manager program.

National established REAP—Recruit and Retain Essential Accountability Professionals—as its theme for membership. (See AGA Topics—July/August 2002 for details) Some of you likely have noted that John Cherbini of EDS (and our Education Director) leads the REAP list of recruiters by sponsoring 19 new members since July 2002! Our Membership Director, Eleanor Long, is working with the

regional membership coordinator, Roger Von Elm, to develop recruiting plans BUT don't let that stop you. The most effective recruiter is a satisfied member. Are you one? If so, please tell new hires about the benefits of AGA. Please consider bringing a non-member to the monthly luncheon. Your encouragement may help further their career through active AGA participation!

I know from my experience with the CGFM program that Bill Anderson is 100% committed to its continued success. To support that goal, the chapter is emphasizing the CGFM program. Through our CGFM Director, Phyllis Hunter, we now have an article on the CGFM program in each newsletter and plans underway for more training. In addition to our newsletter, we hope you have signed up to receive CGFM Topics from National. If not, visit the website at http://www.agacgfm.org/cgfm/cgfm_listserv.htm to register. If you have suggestions for supporting CGFM or questions about the program, please don't hesitate to contact Phyllis. •

After a Clean Opinion, What Next?

continued from page 1

the Internal Revenue Service (IRS). She directed the financial and budget policy and planning for IRS' business systems modernization and information services operations and maintenance. She managed the program, budget and financial policy direction for \$500 million in business systems technology investments, and \$1.5 billion in operating and maintenance operations.

Prior to that position, Ms. Turco was the IRS' Deputy Chief Financial Officer for strategic planning and budgeting where she directed the strategic planning, budget policy and financial execution of the \$8 billion IRS budget.

Ms. Turco's federal experience includes 10 years at the Office of

Management and Budget and three years with the Department of Education. She earned an undergraduate degree in elementary education from the University of Maryland in 1982 and a master's degree in business administration from the University of West Florida in 1984. •

Sooner is Better— The IRS' Road to Financial Improvement

by Lucy Lomax, CGFM

At the November DC Chapter luncheon, W. Todd Grams, Chief Financial Officer of the Internal Revenue Service (IRS) proudly announced to the audience that the IRS received a clean opinion on its FY 2002 financial statements—and had done so by November 15, 2002! To help the audience better understand how an agency with over \$2 trillion in receipts and \$10 billion in budget could accomplish an accelerated audit and a clean audit opinion, Mr. Grams discussed the steps that the IRS has taken to improve the timeliness and quality of agency financial data. He started by contrasting where the IRS was 18 months ago with where it is now.

IRS financial management 18 months ago

18 months prior to receiving this year's clean opinion, the IRS was faced with conditions that were not conducive to good financial management. Among the more significant were a lack of stability in the chief financial officer position (10 CFO's in 10 years), inadequate financial and revenue systems, out-of-date financial policies and procedures, and lag times in closing the monthly books and in completing the annual financial statement audits. Perhaps the most significant, however, was a management focus on "back-end" financial system work to facilitate the objective of getting a clean opinion. Moreover, the finance staff in the operating units received inadequate guidance and thus, could not be held accountable for their work. Finally, there was not enough trust and respect between staff in the CFO and business units.

The end result was that the effort for a clean opinion fell disproportionately on CFO staff at the end of the year.

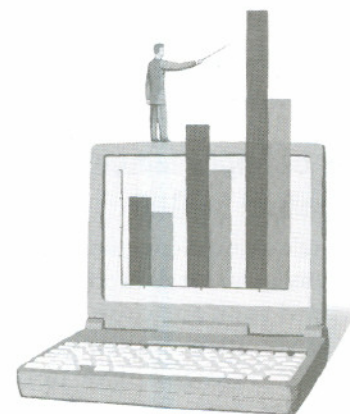
Three-point plan for better financial information

Mr. Grams stressed that Secretary O'Neill's high interest and active participation in all aspects of financial management and performance helped to greatly enhanced the focus of the agency. As a result, the agency developed a 3-phase plan to foster further financial improvement over the next several years. The major driver of all three phases was to produce financial information that is timelier and more accurate:

Phase One: 3 day monthly close by July 2002

Phase Two: FY02 clean audit opinion by November 2002 (the focus of the presentation)

Phase Three: Implementation of major systems



Overarching Factors in Achieving an Accelerated Audit

One of the primary factors in the IRS being able to achieve improved accounting and financial management and an accelerated audit was the commitment and involvement of the full agency. In particular, as Mr. Grams emphasized earlier, having the full commitment of the Commissioner kept the IRS focused on accomplishing its goals. This commitment produced a change in mindset that translated to improvements in both the day-to-day financial processes and in working relationships among staff and with organizations other than the IRS, such as the Department of the Treasury, and the General Accounting Office (GAO).

continued on page 4

Luncheon Meetings

The following is the schedule for the remainder of this year's luncheon meetings and mini-conferences:

02/06/03	Luncheon Meeting
03/05/03	Luncheon Meeting and Mini Conference
04/10/03	Luncheon Meeting (Not part of Luncheon Series)
05/06/03	Luncheon Meeting and Mini Conference

Areas of Improvement Recognized by GAO

As a result of improving its financial management and thus securing an accelerated audit and clean audit opinion, Mr. Grams told the audience that the GAO recognized the IRS for several areas of financial management improvement. These areas were: improved asset accountability, quarterly recording of property acquisitions and depreciation, initiation of a software license recording system, monthly recording of imputed financing costs, increased frequency of analysis of outstanding obligations and budgetary accounts, and quarterly adjustments of prior year budgetary transactions. And though

Mr. Grams said the IRS was happily celebrating its success and well-deserved recognition, it intended to immediately proceed with institutionalizing the process improvements that it had made to date and to continue its progress on implementing a new financial management system that includes cost accounting, budgeting, and performance.

Lessons for other agencies

In concluding his presentation, Mr. Grams explained the key lessons learned for the benefit of other departments and Agencies. They were:

- You must reengineer/improve your monthly processes to accelerate year-end reporting.

- If necessary, you must change the mindset of your staff and your auditors so that they understand that it is acceptable to work with estimates and accruals.
- If you have not already started reengineering your processes to meet the Nov. 15, 2004 reporting date, you may be too late to make that deadline.

Mr. Grams ended by emphasizing that the broad corporate role of the CFO was crucial to strengthening the accounting role in the areas of strategic planning, budget formulation, budget execution, performance measurement, internal controls, administrative accounting, and revenue accounting. •



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Did You Know About These Ethics Resources?

by Wendy Comes

The Office of Government Ethics (OGE) exercises leadership in the executive branch to prevent conflicts of interest on the part of Government employees and to resolve those conflicts of interest that do occur. Issues OGE addresses include compensation for matters affecting the government, supplementation of a Government employee's salary by outside sources, post-Government employment of executive branch employees, and conflict of interest cases. Summaries of the laws, regulations and case histories related to these issues are accessible at http://www.usoge.gov/pages/laws_regs_fedreg_stats/other_ethics_guidance.html

The Association of Government Accountants' Code of Ethics

The AGA presents its Code of Ethics on the website and has an occasional link to related material. Please visit the website from time to time for a refresher: http://www.agacgfm.org/cgfm/cgfm_code.htm

AGA also has a Professional Ethics Board. The mission of the Professional Ethics Board (Board) is to elevate the awareness of and disseminate information on ethics issues to AGA members and to individuals who hold the Certified Government Financial Manager (CGFM) designation and their employers. The Board oversees all aspects of AGA's Ethics Program by

- Maintaining and interpreting AGA's Code of Ethics.
- Overseeing the investigation and disposition of alleged violations of the Code of Ethics.
- Providing information to AGA members and to individuals who hold the CGFM on ethics issues.
- Assisting the Office of Education and Research in providing ethics training.
- Promoting an ethics' perspective in AGA publications and at AGA educational events.

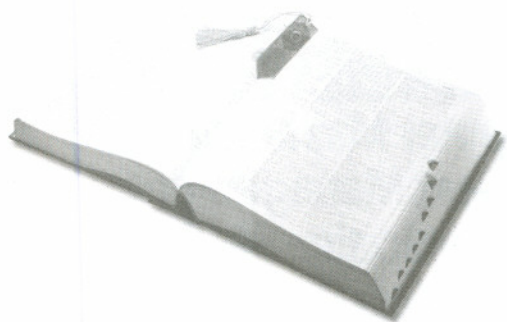
To contact the Professional Ethics Board, call Lin Latham at the National Office 703.684.6931.

The AICPA and Government Audits

The American Institute of CPAs (AICPA) includes in its Code of Professional Conduct Rule 501 regarding acts discreditable to the profession. Interpretation 501-3 provides that accepting an audit of governmental units or grants or other entities that receive governmental funds and not following any specified government audit standards, guides, procedures, statutes, rules, or regulations in addition to Generally Accepted Auditing Standards is an act discreditable to the profession unless the report discloses the failure to follow the requirements and the reasons.

The AICPA maintains two hotlines. The Technical Hotline answers AICPA members' questions about accounting, auditing, attestation, compilation, and review services. The Ethics Hotline answers inquiries concerning independence and other behavioral issues related to the application of the AICPA Code of Professional Conduct. Either hotline can be reached at 1.888.777.7077.

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integrity: n [see INTEGER] 1 completeness 2 unimpaired condition; soundness 3 honesty, sincerity, etc.

— from Webster's New World Dictionary

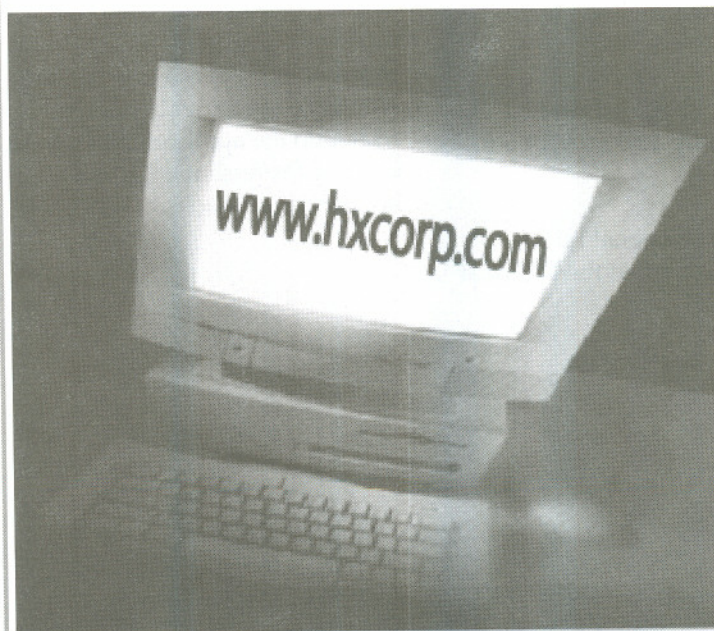
GASB Issues Two Exposure Documents

In December, the Governmental Accounting Standards Board (GASB) issued two Exposure Drafts, both of which have a Feb. 28, 2003 comment deadline. The first, titled Budgetary Comparison Schedules Perspective Differences, an amendment of GASB Statement No. 34, proposes to clarify the budgetary presentation requirements for governments with budgetary perspective differences that prevent them from being able to present budgetary comparison information for their general fund and major special revenue funds. The second, Accounting and Financial Reporting for Impairment of Capital Assets and for Insurance Recoveries,

would establish accounting and financial reporting standards for impairment of capital assets. The proposed Statement would also clarify and establish accounting requirements for insurance recoveries. A public hearing has tentatively been scheduled for March 26, 2003 in Washington, D.C., in conjunction with the annual conference of the National Association of State Comptrollers. The Exposure Drafts may be ordered at no charge until Feb. 28, 2003 by contacting the GASB Order Department at 800.748.0659 or by checking the GASB's website at www.gasb.org and clicking on "publications" in the left-hand column. •

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 April 2003 issue is February 24, 2003. Please send your comments and contributions to the newsletter editor, Diane Wright at diane.wright@ams.com. •



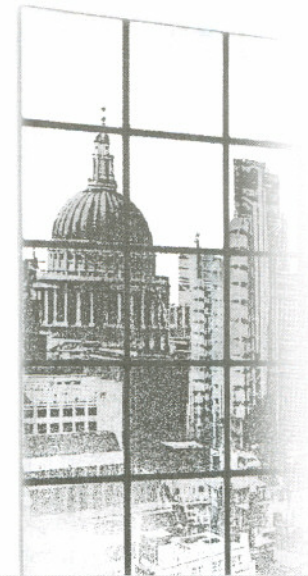
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Inside the Black Box— Available Authority and Annual Close

By Simcha Kuritzky, CGFM, CPA



Linking Available Authority Account Balances to the Budget

The Joint Financial Management Improvement Program (JFMIP) requires the integration of the budget with the general ledger. While the Office of Management and Budget and Treasury's Financial Management Service are only interested in the highest level of information (whether or not the funds are apportioned or available), the agency may find it useful to map general ledger accounts to each budget level. This allows agency personnel to use the trial balance to quickly see the status of budgets at a fund-wide or even higher level. The accounts in the Standard General Ledger are:

Apportionment Status		Availability Status	
4450	not yet apportioned	4590	apportioned, not available
4510	apportioned	4650	expired, not available
4620	not subject to apportionment	4630	not available for some other reason
4610	apportioned, available, and budgeted by agency		

An agency that regularly allocates and allots their funds may want to define subaccounts similar to the following:

Level	Current Fund	Revolving Fund	Expired Fund	Current Reimbursable Fund
Unapportioned	4450	4620.1	4650.1	4450
Apportioned	4510	4620.2	4650.2	4590.1
Allocated	4540	4620.3	4650.3	4590.2
Allotted	4610	4620.4	4650.4	4590.3

In this way, the agency can tell from the trial balance how much is budgeted at what level, even when those funds are not subject to apportionment or are not available. In a transaction-based accounting system, the transactions would have to be set up to post differently for the different fund types (or even different funds if, for example, an agency allocates and allots one fund, but only allots another). For the reimbursable fund, the agreement would transfer the funds from 4590.3 to 4610 (SGL entries A122 and A304 are usually combined). For other

types of anticipated authority, the funds are moved to 4610 when they are realized.

Annual Close

Since the annual close process usually changes the status of funds from unexpired to expired, or expired to closed, it would have to be set up to support the subaccounts, as in the chart on the next page. For example, if a single-year appropriation had some allocations that were not completely allotted (i.e., sitting in 4540), they should close to 4650.3. Often

agencies ignore this possibility, closing all available funds to 4650, and then, in the new year, any allotments post to 4540 and 4610, creating extraneous balances. Since anticipated authority (4590) does not survive the end of the year, it should close to the same account that the anticipated source (e.g., 4210) does, resulting in a zero net amount. If funds carry over and need to be reapportioned, the carryover entry would take them out of the post-close account and move them to 4450.

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Closing Account	Closes to, Unexpired	Expiring or Expired Fund	Closed Fund
4450	4450	4650.1	n/a
4510	4510	4650.2	n/a
4540	4540	4650.3	n/a
4590.n	wherever 4210 closes	wherever 4210 closes	n/a
4620.n	4620.n	n/a	4350
4650.n	n/a	4650.n	4350

Comments, suggestions, and critiques are welcome. Send them to Simcha.Kuritzky@ams.com, and not to the AGA.

Washington Chapter Recognition Program Summary Program Year 2002-2003, as of December 17, 2002—Section Purpose

by Pat Clark

Our Chapter's Leadership is hard at work supporting, encouraging, and promoting AGA's mission. It is evident from our 2nd quarter report that the Washington Chapter is a well-rounded chapter. We are in a good position to exceed our previous accomplishments.

The National Office encourages all chapters to achieve at least 10,000 credits for the year. This total represents the level of activity of a well-rounded and "healthy" chapter. Please send your AGA and community service activities to me at clark-patricia@dol.gov. We will report your activity to the National Office.

I. Chapter Leadership, Planning and Participation

To provide guidance and ideas for the planning, organization and participation within the overall network of AGA. These guidelines include some of the basic structure needed in developing and maintaining a well-rounded AGA chapter. 2nd Qtr: 2,900; Max: 3,000

II. Education & Professional Development

The purpose of the Education and Professional Development section within the CRP is to provide quality education and foster professional development to enable individuals to achieve greater heights in their employment and meet education requirements. 2nd Qtr: 1,700; Max: 4,000

III. CGFM Certification

Chapter involvement and support of the CGFM Program is essential and necessary for the continued success of the program. 2nd Qtr: 1,550; Max: 4,000

IV. Communication

Effective communication is instrumental in the success of any organization. 2nd Qtr: 2,550; Max: 3,000

V. Membership¹

We need to continually seek new members, meet our members' needs, and strive to keep members and potential members interested and involved. 2nd Qtr: 100; Max: 3,000

VI. Community Service

Community service events should provide the local chapters with the means of making a positive social impact on their local communities. 2nd Qtr: 1,600; Max: 2,000

VII. Chapter Awards Program¹

Awards are an opportunity to recognize the efforts and accomplishments of individuals and groups, promote AGA and encourage each other. 2nd Qtr: - ; Max: 1,000

Cumulative Total: 10,400

¹ Points are awarded for Membership and Chapter Awards Program at the end of the program year.

Association of Government Accountants

Washington, DC Chapter

Unaudited Statement of Financial Position

As of December 31, 2002

Assets

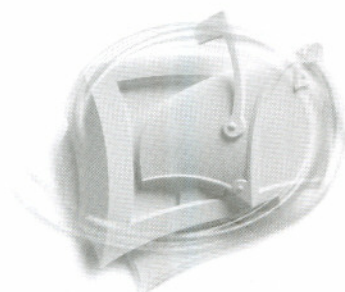
Money Market Account	\$ 15,417.30
Checking Account—Riggs	10,695.00
Accounts Receivable	6,800.00
Prepaid Expense	800.00
Total Assets	\$ 33,712.30

Liabilities and Equity

Accounts Payable	\$ 2,890.00
Members Equity	30,822.30
Total Liabilities and Equity	\$ 33,712.30

E-mail Mailing List

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



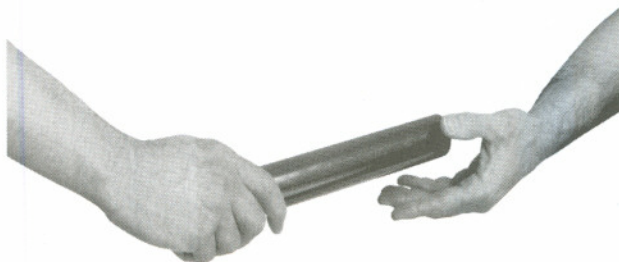
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JFMIP Conference Focuses on Transforming Federal Management

The Joint Financial Management Improvement Program (JFMIP) is sponsoring its 32nd annual Conference on March 11, 2003. This year's theme is "The President's Management Agenda—Transforming Federal Management" will feature three of JFMIP Principals—Comptroller General David M. Walker, Office of Personnel Management Director Kay Coles James, and Office of Management and Budget Director Mitchell Daniels, Jr.

Find out the latest progress made on the government-wide goals of the President's Management Agenda. Panel sessions will cover the strategic management of human capital, competitive sourcing, integration of budget and performance, e-government and

enterprise architecture, financial statements and improving financial performance.

GAO participants include: Sallyanne Harper, Jeffrey Steinhoff, and Paul Posner. The Donald L. Scantlebury Memorial Awards will be presented for distinguished leadership in financial management in the public sector by the JFMIP Principals.

The program agenda and online registration can be found at JFMIP's website, www.jfmip.gov. The registration fee for this one-day educational event is only \$150 for 7 hours of continuing professional education credit. For more information about registration, contact Isabelle Howes, Graduate School, USDA at (202) 314-4713. •

Job Announcement

Job Type:
Auditor

Series:
FS-0511-05/07

Agency:
Department of Education

Announcement No:
WA156557-LR

Close Date:
5/31/03

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

DC Chapter Shows Great Heart with Community Service

by Cis Kuennen

February is the month of hearts. The AGA Washington, DC Chapter continues to show its great heart in the many community service actions underway in the New Year. In January, the Chapter sponsored a drive to collect personal care products (and other donations) for a D.C. homeless shelter. This month, Chapter members start our annual participation in the VITA (Volunteer Income Tax Assistance) Program.

Next month as part of our look toward Spring and traditional Spring cleaning, members are asked to search through their closets for any professional clothing that is no longer

being used for donation to a job placement program. Members can contact Cis Kuennen, at 703.430.4535 or 703.390.6545, or cisakuennen@aol.com, to arrange pick up of these items. (A tax donation slip will be provided for all donations).

Our pennies and other spare change fund is growing for our "Cents for Service" effort. I am also happy to report our list of "Personal Acts of Service" is growing. Just a reminder—please take a moment at the luncheon registration table to submit any community service effort you have been involved in so that we may celebrate everyone's efforts in our April newsletter. •

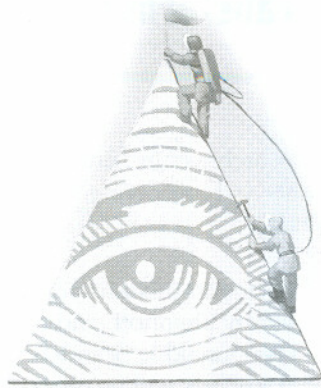


Taking the CGFM Exam

By Virginia Brizendine

So, you want to earn your CGFM designation—how do you go about applying and taking the test? First you need to apply to the CGFM program. You must meet the following requirements to be accepted:

- Meet the education requirement—a bachelor's degree from an accredited college or university, including 24 credit hours of study in financial management topics,
- Meet the professional experience requirement—at least two years of professional-level experience in government financial management,



- Agree to abide by AGA's Code of Ethics, and
- Submit the application and the non-refundable \$85 application fee.

You will receive a letter of eligibility from AGA's Office of Professional Certification indicating that you are eligible to sit for the examinations.

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Free CPE!

The Business of Government Hour airs each Saturday at 8:00 a.m. on WJFK 106.7 FM. The host, Paul Lawrence, an IBM Business Consulting Services partner who co-chairs The Endowment, speaks to guests about their career, their agency,

agency accomplishments, as well as their vision of government in the 21st century. The radio shows can also be heard at The Endowment's web site at <http://endowment.pwcglobal.com> where all grant reports, books, and publications are also found.

In partnership with IBM Business Consulting Services and Netcertification, AGA is now offering an opportunity to earn FREE CPE! For more information on the free courses listed below, please go to <http://www.agacgfm.org/academy/index.htm>. •

Speaker	Topic	CPE Credits	Field of Study	Cost
Karen Cleary Alderman, Executive Director, Joint Financial Management Improvement Program	Conversation about Management—JFMIP	1	Management	FREE
Schuyler Leshner, Deputy Chief Financial Officer & Director of Financial Management, Office of Financial Management, US Department of the Interior	Conversation about Management—U.S. Department of the Interior	1	Management	FREE
Miguel Torrado, Associate Commissioner for Personnel Social Security Administration	Conversation about Management—Social Security Administration	1	Management	FREE
Kay Coles James, Director of the Office of Personnel Management	Conversation about Management—Office of Personnel Management	1	Management	FREE

Taking the CGFM Exam

continued from page 12

You can choose to take one, two or three exams at the same time or at different times. You have up to three years from your application date to complete the three examinations. Of course, I encourage you to complete them as soon as possible, especially if you have taken the courses or have participated in a study group. Because the exams are computerized and offered at over 300 testing sites within the USA, six days a week, you may set up your own appointment time, choose the location that is most convenient for you to take the exam(s) and purchase the exams directly on the AGA web site. Each exam is two hours in length.

When you arrive to take the exam, you will first have to prove that you are really you! You will have to have two forms of picture ID. You can take nothing into the exam room. The test is delivered over the internet, so there may be a delay between hitting "enter" and getting the next question. You are not "charged" for the question's transmission time. The clock stops while the question is loading, so the actual time you are in the exam room may be longer than two hours. The questions are multiple-choice and can be answered, left blank or flagged for review. I had enough time to complete the exam, review my answers and circle back to flagged questions.

Immediately upon completing the exam, the computer will let you know whether you passed or failed. The examining location will certify the results. Approximately two weeks later, you will receive official notification from the AGA National Office.

The process is straightforward and not difficult at all. If you have been considering taking an exam, what are you waiting for? JUST DO IT!

If you have questions on the exam process, contact Joan Schwartz at the national office 800.242.7211 or jschwartz@agacgfm.org. •

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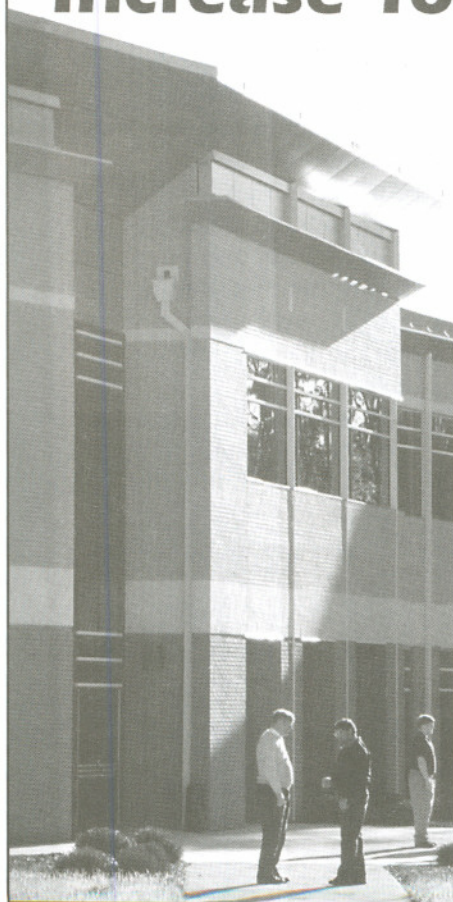
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Education Opportunities

Managing the Merger: A Leadership Program for Government March 3–6, 2003

Description: The largest government restructuring in over a half century will occur in 2003. The protection of American lives and way of life depend upon the successful integration of a myriad of existing government agencies, all with their own

cultures and operating procedures. In addition, there is considerable anxiety among employees given the new management flexibilities built into the homeland defense act. To help senior managers create a smooth and seamless transition, Brookings is offering a

special three and a half day program focused on the challenges facing the new department.

Location: Washington, DC

Contact: The Brookings Institution,
Angelo Bouselli

Phone: 202.797.6002

2003 Awards Dinner

by Ralph Bucksell

Plan to attend our 2003 Awards and Recognition Dinner on Thursday, April 10, 2003 at the Grand Hyatt Hotel. This will be the DC Chapter's 44th Annual Awards Presentation and Eighth Annual Member Recognition Dinner. The event opens with a social hour at 5:00, followed by dinner at 6:00, and the presentations at 7:00. The Honorable David M. Walker, the U.S. Comptroller General, will be our speaker. We will recognize

- our chapter award recipients (the Einhorn/Gary Award, the Distinguished Leadership Award, the Financial Management Community Award, the Achievement of the Year Award, the Education and Training Award, the James W. Saylor Award, the President's Awards, and the Community Service Awards);
- our Chapter members who have been AGA members for 25 years or longer;
- and our Chapter's past presidents.

We hope to see you there. For additional information, please contact Ralph A. Bucksell at 202.512.4216 or Bucksellr@gao.gov. •

Ski Trip

by Karl Boettcher

Membership Services is sponsoring a day ski trip to Liberty Mountain Resort on Friday February 14, 2002. This will be in partnership with the DC Chapter Early Careers as well as the Northern Virginia, Montgomery/PG and Baltimore chapters. We will meet at the Clock Tower circle entrance area at 10am. Liberty is conveniently located just one hour from the DC area. Just take 495 to 270 North to Fredrick. Then take 15 North to Emmitsburg exit into South Seton Avenue. Turn left on to Rt 140 west which becomes Rt. 16. Follow Rt. 16 to 116E. Turn Right on 116E for 3 miles. Complete ski packages (equipment, lessons and lift tickets) are available at discounted group prices. The date of this activity may be subject to change due to weather conditions. Alternate date is Friday February 21. Please check the AGADC web site for any last minute changes. If you are interested in attending this activity, or for more information, please contact karl.boettcher@fms.treas.gov 202.874.6131. •



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