



WASHINGTON CHAPTER LUNCHEON MEETING

THURSDAY, May 1, 1997

Grand Hyatt Hotel
1000 H Street, NW
(At Metro Center - 11th Street Exit)

Social: 11:30 - Luncheon: 12:00 Noon
Cost: Members \$17.00; Nonmembers \$22.00
New members - your first luncheon meeting is free!

Please make your reservation by
Monday, April 28, 1997

Luncheon Program

Annual Awards Luncheon

The annual awards luncheon of the Washington, D.C. Chapter of the Association of Government Accountants recognizes individuals who have made significant contributions in financial management, exemplary service to our community, and outstanding services to our members in support of the Chapter. This year's awards luncheon will honor the following individuals for their outstanding leadership, achievements, and service toward improving financial management.

Receiving the Distinguished Leadership Award is **Alvin Tucker**. Mr. Tucker will receive this award for demonstrating sustained outstanding leadership and making exceptional contributions to financial management. Receiving this year's Distinguished Service Award is **Virginia B. Robinson** for demonstrating sustained outstanding service toward improving Federal financial management, enhancing AGA, and making exceptional contributions to financial management.

contributions to financial management.

The recipient of the Achievement of the Year Award is **John D. Webster**. This award is presented for leadership and outstanding achievement in developing, implementing, and improving financial management in the Federal government. **Ronald Longo** will receive the Education and Training Award for making significant contributions to the education and training of government financial managers. The Ronald J. Lynch Memorial Scholarship Award will be presented to **Rico L. Clarke**. This honor provides scholarship assistance for furtherance of professional education. **Christopher M. Chapman** will be this year's recipient of the Student Scholarship Award which was established to provide a university scholarship award. In addition, several people will receive President's Awards for making significant contributions to our Chapter and to AGA. Recipients will be:

Renee Barry	Hysesuk Bellino	Marcia Caplan	Doris Chew
Richard Miskovich	Marianne Morahan	Lester Murray	Ronell Raam
Germaine Rowley	Harvey P. Wiley	Eva Williams	

Several members will be presented recognition for their service to the community. The Community Service Award recognizes numerous Volunteer Income Tax Assistance (VITA) participants, Small Business Program assistants, Toys for Tots participants, Public Service Recognition Week assistants, and Career Awareness Day participants for their service. The following members will be recognized for their service.

Bill Anderson	Evelyn Brown	Marcia Caplan
Kathleen Gregory	Mike Noble	Rhea Riso
Virginia Robinson	Roger Von Elm	Pat Wensel
Eva Williams	Jeffrey Williams	Wanda Walker
Bob Buchanan		

In keeping with the chapter's tradition, we have invited all of our past Presidents to the luncheon ceremony. During the program, we will recognize our past Presidents. Please join us in honoring the 1997 award recipients and our past Presidents.

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President's Message**Gary Amlin, President**

At our April luncheon we had an excellent opportunity to hear the AGA national president, Mr. Mitch Lane. Mitch was most informative in his discussion of how his presidency has gone, what his experiences were, and what we can look forward to in the future. Individuals such as Mitch deserve our deep appreciation as they continue to make personal sacrifices to serve our profession in these very important jobs. Try and make an effort to thank Mitch for his great service this past year. If you were unable to attend, please refer to the speaker's remarks article in this newsletter for coverage. Our upcoming May luncheon will be our final lunch meeting for this fiscal year. We will take a summer break and resume our program schedule in September. The May luncheon will be our special awards program at which time we will recognize individuals that have made some very significant contributions to the AGA and the Washington Chapter. I encourage you to be there to help us recognize these people.

By the time you receive this newsletter we will have already held our special evening meeting featuring Mr. Michael Rogers, City Administrator of the District of Columbia. I hope you were able to participate in this event.

Also, please scan the newsletter for information on other upcoming educational opportunities in which you may participate.

Looking forward to seeing you at our May luncheon.

Gary Amlin, CGFM

**Highlights of the March 26th, 1997
Executive Council Meeting**

- Harvey Wiley, Director for Community Outreach, reported that Career Awareness Day will be held on April 14, 1997, with a number of local schools and universities invited to attend.
- Eva Williams, Director for Membership, reported that we have exceeded our membership goal with 275 new members so far this year.
- Joe Donlon, Director for Programs, reported that Michael Rogers has accepted our invitation to be the guest speaker for our April dinner meeting.
- The topic for the April educational seminar to be held at George Washington University will be "Upcoming Changes in Federal Financial Management Systems." This event is being cosponsored with the other local AGA chapters and the CFO Council.
- The Executive Council scheduled its next meeting for April 23, 1997, at the Veterans Administration Building.

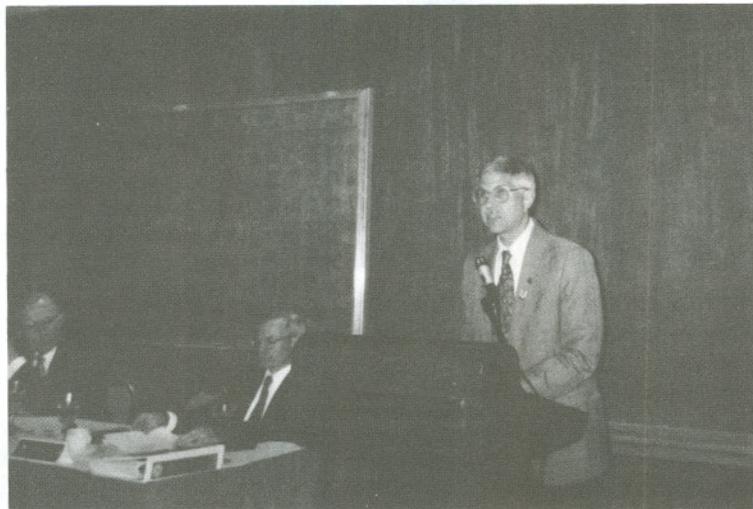
Marianne Morahan, CGFM

The Chapter has earned 10,542 points in the Chapter Recognition Program as of February 1997

Summary of April Luncheon Speaker's Remarks: Success in a Changing Environment: Improving Financial Management

By Edward Baxter, Assistant Editor

Of all the vast benefits of membership in AGA perhaps none is more important than professional development—moreover, how we can work together to make government financial management better. This year's AGA National theme "Success in a Changing Environment: Improving Financial Management" further emphasizes the AGA's commitment to excellence. "I think this is what AGA is all about and what it does best," said the April luncheon Speaker Mr. Mitchell L. "Mitch" Laine, AGA National President and Deputy CFO of the U.S. Department of Education. Mr. Laine made an extremely entertaining speech on how the AGA can help its members, not only meet ongoing challenges in today's dynamic environment, but serve as catalysts for change and enhance excellence in government. Foremost, by using the tools we have in finance effectively, we can provide the leadership to help government manage better.



Mitch Laine providing the April luncheon attendees with his views on improving financial management in a changing environment.

Success in government, as in any organization, depends largely on the relationship between finance professionals and operating and program managers. Not only do we need to provide program and operating managers with accurate, timely, and factual information, we need to ensure the information we provide is used effectively. "Too often, we think our jobs stop when we simply provide the information," said Mr. Laine. "Most importantly, you need to ensure that whoever receives the information understands it fully and knows what to do with it." Similarly, Mr. Laine emphasized that there is too much management by what he phrased as "GG & SI"—Gut/Guess & Special Interest,—and not sufficient management by *fact*. This is where financial managers come in by providing accurate information and ensuring it is used to the maximum potential. Further, finance professionals need to

convince their counterparts that accountability and stewardship is a shared responsibility. Conversely, finance managers need to explore innovative ways of making their profession appear less burdensome to program and operating managers.

Once operating and project managers are able to fully comprehend and use the information finance managers provide, they will be more able to make more informed, and therefore better decisions on critical issues. Finance managers and non-financial managers alike also need to understand one another's problems. They will therefore be able to work together more efficiently.

There are a number of key principles which Mr. Laine referred to as his "keys to success" for

coping with change in today's work environment. The first is customer issues, specifically focusing on the customer, providing good product quality, and initiating procedures to evaluate feedback from the customers. The second is marketing—utilizing innovation as an approach to change, knowing your business and communicating the product effectively. The third is employee development and participation—consider and deal

with the worker in today's changing work environment. The worker is also changing and their expectations are different. The skill mix required to supervise today's employees has also changed significantly.

There are other significant aspects in adapting to today's dynamic environment which Mr.

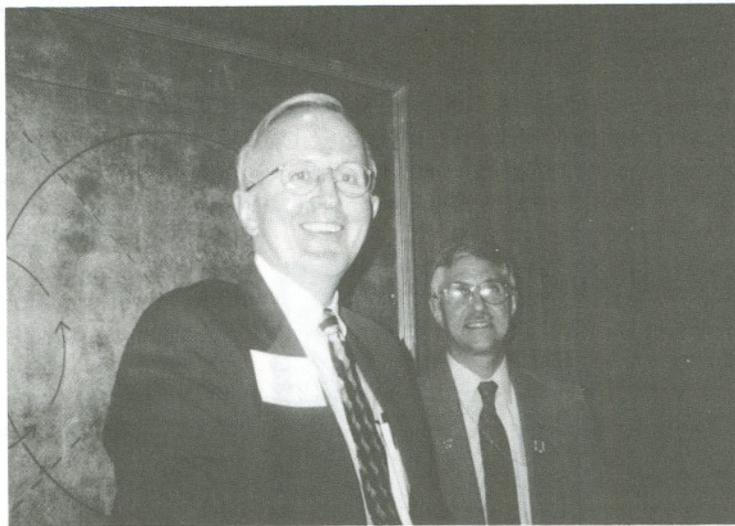
Laine discussed. The first is adapting to ongoing developments in automation and technology. We continue to struggle with technology as it changes so rapidly. There's an old phrase in government in relation to information technology: "That the federal government is entering the 20th Century before the world enters the 21st." This is a facetious statement, but

"New technology + old organization = an expensive old organization."

Mitch Laine

(See Speaker's Remarks, next page)

(Speaker's Remarks, continued from previous page)



Program Chair, Joe Donlon joins the audience in showing appreciation for Mitch's informative and entertaining remarks.

still highlights the government's struggle to keep up with information technology. The second key is management philosophy. Despite the tremendous changes we've undergone over the last several years, there remains one critical element to management philosophy: "vision." Leadership in today's workforce tends to adapt to the individuals needs of the organization. Leadership, therefore, varies greatly from one organization to another. The key to success, however, is a shared and ongoing vision among management and employees. Even during transition or turnover, if there's a common vision, it will ensure the ability to move forward.

Restructuring is another element of change which needs to be handled very carefully, Mr. Laine went on to add. There's a formula for restructuring which highlights this point: "NT + OO = EOO"—e.g., "New Technology + Old Organization = an Expen-

sive Old Organization." Foremost, the point Mr. Laine was making here was that we need to be logical in our decision making; avoid the "quick-fix" solutions and engineer sound and viable solutions to real problems. When we provide timely and accurate cost information along with data on results achieved, it becomes very difficult for people *not* to use the facts. Therefore, it becomes difficult *not* to make sound decisions. This is a very powerful tool and the reason why financial managers are so critical in today's changing environment.

In summary, as we face massive change at all levels of government, we must continue to find ways to adapt to it. Success depends largely on cooperation among financial managers and operating and program managers. Information is more critical today than it has ever been. We must seek innovative ways of handling information and adapt to ongoing and rapid changes in the work environment. Finance managers possess very powerful tools in today's

dynamic work environment, and the AGA is committed to working with it's members to enhance these tools. Above all, financial managers can serve as catalysts for change to help the government manage better.



Mitch Laine speaking with Chapter members after his luncheon presentation.

Community Service Update

The AGA National Office is sponsoring and staffing a booth on the Mall during Public Service Recognition Week, an annual event sponsored by the Public Employee's Roundtable. The Washington, DC Chapter will staff the booth on Saturday, May 10. Volunteers are needed from 10:00 am until 4:00 pm to greet visitors to the booth and answer questions regarding the AGA, the financial management field, and public service. If a sufficient number of members volunteer the hours can be reduced accordingly. Please call Harvey Wiley, Community Service Director, at (202) 401-7301.

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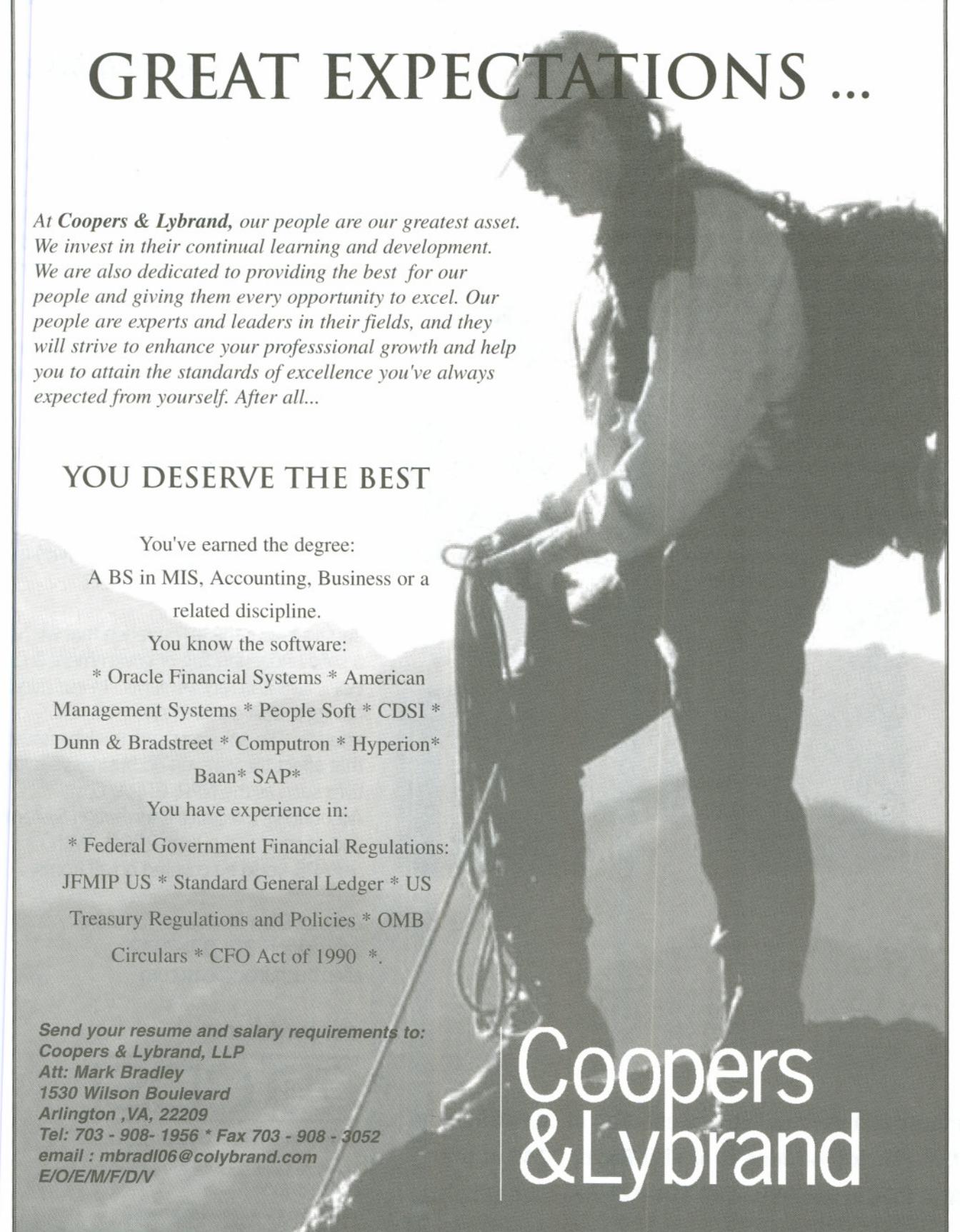
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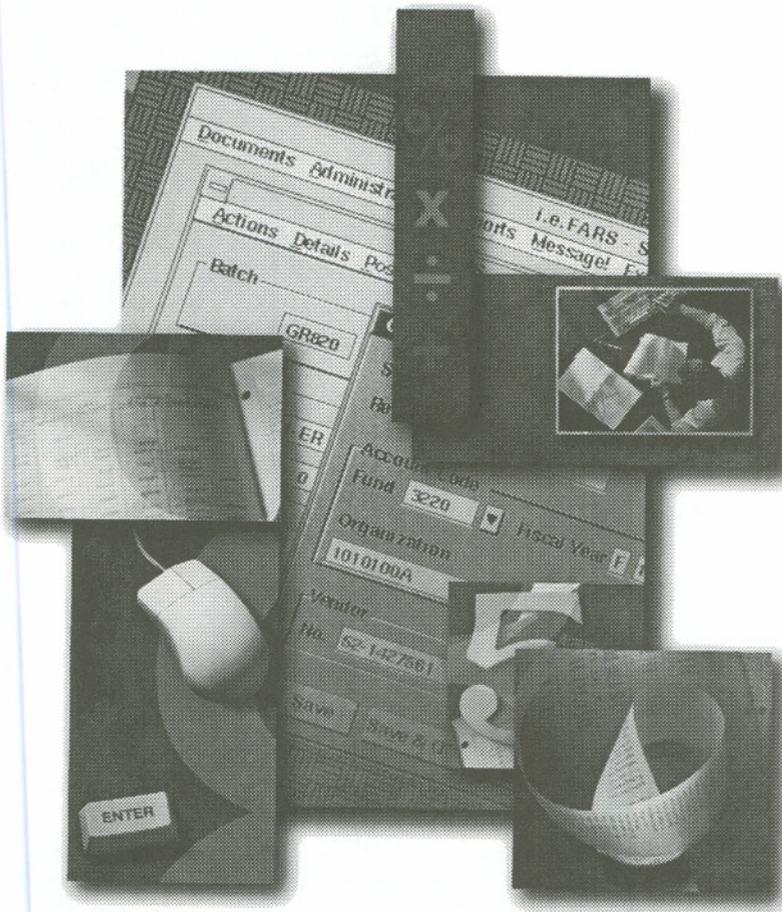
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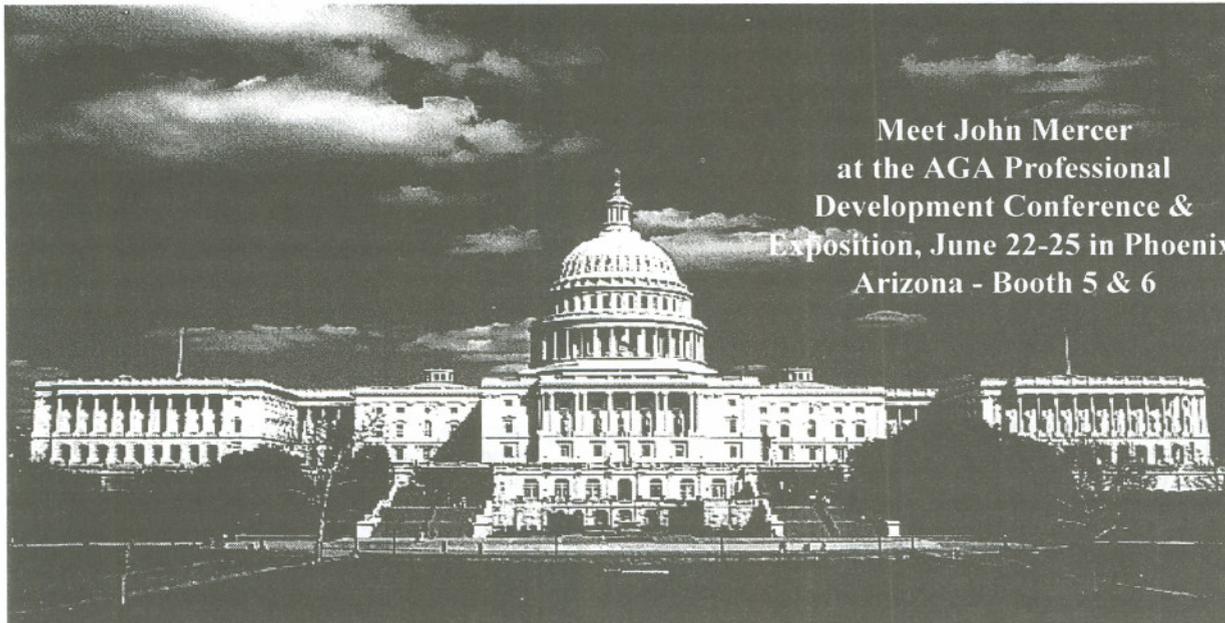
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..... **Upcoming Financial Management Courses**

**May - June 1997 Courses at
The Center for Applied Financial Management**

May 1997

1-2	Accrual World
5-6	Federal Asset and Liability Standards
8-9	Dollars and Sense
12-13	Basic Standard General Ledger
19-20	Advanced Standard General Ledger

June 1997

3-4	SF 224-Statement of Transactions Course
4	Managing Your Imprest Fund
5	Reconciling Differences
9	Basic Accounting Concepts
10-11	Budget Execution Game
12-13	Survey of Federal Accounting Concepts and Standards
16-17	SF 1219/1220 Course
23-24	Unlocking Key Reports
26-27	Managerial Cost Accounting

Contact Kimberly Pringle at (202) 874-9560 for more information or fax requests to (202) 874-9629. To register for Center courses, submit an SF-182 to the Registrar, The Center for Applied Financial Management, 401 14th Street S.W., Suite 1100 KSB, Washington, DC 20227. All courses are held at 1411 K Street, N.W., 11th floor, unless otherwise noted.

**May - June 1997 Courses at
The National Capital Training Center, Graduate School, USDA**

May 1997

5-7	Federal Appropriations Law
7-8	US Government Standard General Ledger
8	Federal Appropriations Law Update
9	Reporting Budget Execution: SF-133
12-14	Budget Justification and Presentation
13-15	Introduction to Financial Management
15-16	Activity-Based Costing
19-20	Performance Based Budgeting
29-30	Federal Budget Process

June 1997

2-5	Budget Execution
4-6	Cost Accounting Concepts in Federal Government Operations
9-12	Budget Formulation
12-13	Performance Measurement: Financial and Program Evaluation
16-19	Introduction to Federal Budgeting
23-25	Federal Accounting Standards
26-27	Federal Budget Process

To register for these courses, fax or mail your training form to The National Capital Training Center, Graduate School, USDA, 600 Maryland Avenue SW., Room 108, Washington, DC 20024-2520 Voice (202) 401-9194, Fax (202) 401-9417, TDD (202) 447-3247 ext. 8123.

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LOCATION

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U.S. Customs Financial Statements Receive an Unqualified Audit Opinion

The U.S. Customs Service recently announced that the Treasury Office of Inspector General (OIG) plans to issue an unqualified audit opinion on Customs' Fiscal Year (FY) 1996 financial statements. In addition, the OIG announced that, based on additional supporting documentation provided by Customs and extended audit procedures, it will be able to remove its prior qualification from the FY 1995 balance sheet. These are significant accomplishments for Customs, which collected \$22 billion of Federal revenue in 1996 (second only to the IRS) and which seizes more narcotics than any other Federal agency.

The Chief Financial Officer's (CFO) Act of 1990 mandated that Customs for the first time in its history prepare financial statements and subject them to an audit. The OIG announcement that it will issue an unqualified opinion on Customs' FY 1996 balance sheet and operating statement and revise its opinion on Customs' FY 1995 balance sheet reflects a resounding success after receiving three consecutive audit disclaimers for FY's 1992, 1993, and 1994.

Customs Commissioner George J. Weise, Customs Chief Financial Officer Vincette L. Goerl, and the Office of Finance worked closely with the OIG to achieve this long-awaited accomplishment. Commissioner Weise and CFO Goerl remain committed to improving Customs financial management and accountability. The unqualified audit opinion is a major milestone in Customs' continuing efforts to improve its financial management processes.

Commissioner Weise expressed his congratulations to all, but emphasized that Customs will continue to build on this success.

May - July 1997 Courses at The Inspectors General Auditor Training Institute

May 1997

12-16	Fraud Auditing
13-14	How to Use Idea Software
14-15	Contract and Procurement Fraud
19-21	Advanced Audit Tools and Techniques: Practical Applications

June 1997

2-6	Intermediate Auditing
9-13	Auditor-In-Charge
11-12	Consideration of Fraud in Audits of Federal Financial Statements
17-20	Introduction to Financial Auditing

July 1997

8-11	Financial Statement Auditing
22-23	Auditing the Federal Contracting Process
28-8/1	The Audit Process: An Overview for Non-Auditors
29-31	Use of IPAs for Auditing

To register for any of these courses or if you have any questions, please call Gale Moore, Registrar at (703) 805-4501. An SF-182, SF-1556, other training authorization forms, or personal checks may be sent to Registrar, IGATI, P.O. Box 518, Ft. Belvoir, VA 22060 or faxed to (703) 805-4502. All classes are held at 5500 21st Street, Ft. Belvoir, VA. Special arrangements can be made to have dedicated classes given on-site. Please call for details.

Financial Management Web Pages:

AICPA: <http://www.aicpa.org>
 AAA (American Accounting Association):
<http://www.rutgers.edu/accounting/raw/aaa>
 FASB: <http://www.rutgers.edu:80/accounting/raw/internet>
 IGET: <http://www.sbaonline.sba.gov/ignet>
 Federal Tax Code Search:
<http://www.tns.lcs.mit.edu:80>
 Fedworld: <http://www.fedworld.gov/uscode>
 GASB: <http://www.financenet.gov>

GFOA (Government Finance Officers Association):
<http://www.financenet.gov/gfoa>
 House of Representatives: <http://www.house.gov>
 IRS Digital Daily: <http://www.irs.ustreas.gov/prod>
 Library of Congress: <http://lcweb.loc.gov/homepage>
 OMB: <http://www.qns.com/~ombokc/intro.htm>
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Operation Mongoose: Matches 'Em and Catches 'Em...Saving Money for the Taxpayer with Computer Matching

In 1994 there were some government executives thinking a lot about the American taxpayer. They knew the very nature of the accounting and finance business presented a "gateway" for fraud. And when they thought about all the interconnectivity possibilities today with computers and the electronic transfer of money they were even more concerned. With all that in mind, Operation Mongoose was born from an idea by Dr. John Hamre, the Under Secretary of Defense Comptroller. His idea was to have a fraud detection and prevention unit within the Department of Defense (DoD).

Two years and millions of dollars saved for the American taxpayer later, Operation Mongoose is continuing to forge a path of innovation in the world of fraud examination with sophisticated computer-matching processes. Dr. Hamre initiated Operation Mongoose when the Deputy Secretary of Defense approved the establishment of a joint task force, staffed by the Defense Finance and Accounting Service (DFAS), the Defense Manpower Data Center (DMDC) and the Department of Defense Inspector General (DoDIG). This partnership expanded to include members of the U.S. Secret Service and Mongoose is now beginning to work with the state comptroller offices within California, Massachusetts, Florida, New York, Tennessee and Connecticut.

Operation Mongoose is unique because it is a multi-agency program formed with a national scope to examine possible financial fraud affecting the entire federal government and it is proactive in detecting fraud. Before, fraud investigations were performed by different agencies, but the results of the investigations were separate and not always shared. Now, Operation Mongoose, with DFAS serving as the Program Manager, is increasingly being viewed by federal agencies nationwide as a focal point for all examination and research of suspected fraud.

Using the data warehousing and processing capabilities of DMDC, Mongoose has access to payment and supporting data from scores of computer systems from more than 400 sites nationwide. By having a central point for data, research time is drastically reduced as the Mongoose team uses sophisticated computer matching techniques to discover data anomalies.

Information obtained from the various defense payment systems is matched against fraud indicator checklists developed by subject matter experts from DFAS, DMDC and the DoDIG. These "smart" matches, performed by DMDC, help to identify anomalies in the data which may indicate fraud.

DMDC and the Operation Mongoose team are located in the same building at the DoD Center Monterey Bay, CA. The team has five major functional areas under review: retired

pay, civilian pay, military pay, vendor pay and transportation pay.

One of the first initiatives Operation Mongoose started was a grueling one-year schedule of interviewing retirees and annuitants in locations outside the continental United States. The face-to-face interviews resulted in more than \$6 million in retiree and annuitant pay that was being disbursed each year to dead or ineligible people in the Philippines, Guam, Italy, Puerto Rico and Spain. And the savings to the taxpayer should grow when final statistics are available on trips to Germany, England, Japan and Korea.

There are other success stories: In December, 1996, an employee of the Defense Industrial Supply Center (DISC), Philadelphia, PA, was convicted of theft of government funds and ordered by the Court to repay the U.S. Government approximately \$39,672. Shortly thereafter, a Voluntary Separation Incentive Payment (VSIP) was granted for the same person for \$25,000. But that \$25,000 was never paid to the individual because Operation Mongoose entered the picture.

An employee from the DFAS Columbus Payroll Office contacted Operation Mongoose expressing concern over the situation and pending VSIP. Mongoose immediately orchestrated conference calls with the Defense Civilian Personnel Management Service, DFAS-Columbus Payroll, General Counsel of DISC, DFAS-HQ and DoD. As a result, the VSIP was revoked.

Another instance of DMDC and Operation Mongoose lending its computer-matching skills came in a vendor pay case stemming out of Tinker AFB, OK. A civilian accounts payable clerk had been making fraudulent payments to her husband, under the guise of educational payments. The Office of Special Investigations (OSI) had identified three known fraudulent payments and a civilian at Tinker AFB called Operation Mongoose, asking for assistance, after reading about the program.

Operation Mongoose and DMDC enhanced the on-going examination, produced \$15,169 of additional fraudulent payments, and reduced the man-hours of the people working on the case back at Tinker. In all, the total identified was \$28,019.

In another case, an employee of the Long Beach Naval Shipyard was convicted of theft of Government funds when she processed seven incentive awards for herself.

The individual, who was employed in the Human Resources Directorate, had access to modules of the Defense Civilian Personnel Data System (DCPDS) that allowed her to retransmit a personnel action for a single incentive award to the De-

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fense Civilian Payroll System (DCPS) seven times, six of which she received payments. Fortunately, an internal control within DCPS flagged the seventh award payment which caused inquiry into the situation.

How does Operation Mongoose keep up with all its data? It has a sophisticated tracking system named Operation Mongoose On-Line. The computer program is in a Windows environment and is used to track and manage audits, suspected fraud, and the direct monetary/non-monetary impact upon DoD resources. OMO, a client-server application, also provides for the identification, tracking and management of systems weaknesses as well as the internal control and managerial control of weaknesses. It also includes computer anomalies identified from matching contracting systems, payment systems, disbursing systems, audit reviews and potential fraud within the DoD.

Strengthening and refining internal controls within the pay entitlement process was one of Dr. Hamre's main visions for Operation Mongoose. In a study on "How are frauds discovered" KPMG Peat Marwick reported in the Journal of Accountancy, September 1995, that the No. 1 reason fraud was discovered was from an internal control. That happened in 52 percent of all fraud cases. No. 2 on the list was notification by a "whistleblower" which was 51 percent of all discovered fraud.

"I rank Operation Mongoose as one of the front-runners in identifying potential weaknesses in underlying controls," said Alvin Tucker, DoD Deputy Chief Financial Officer, in the Journal of Public Inquiry. "This will make it much harder for would-be culprits to intrude or abuse financial pay systems."

Operation Mongoose hopes its "front-runner" status keeps saving money for the American taxpayer as the program enters its third year in existence.

— Story by Lt Col David R. Holland, USAF

1996 Hammer Award

Operation Mongoose was recognized in 1996 with the prestigious Hammer Award given by Vice President Al Gore. This award is presented to teams who have made a significant contribution in support of the National Performance Review principles of putting customers first, cutting red tape, empowering employees to achieve results, and saving the taxpayer money. This award recognizes new standards of excellence achieved by teams helping to reinvent government.

(For more information or a personal interview with the Operation Mongoose Program Manager, contact Lt Col David R. Holland, Operation Mongoose Public Affairs Officer, at (408) 583-3002. The Operation Mongoose web site is located at www.dfas.mil/dir_init_mongoose/. E-mail address is mongoose@cleveland.dfas.mil).

Election Results

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..... Defense Accounting System: DoD's System Architecture of the Future

By Edward E. Baxter, Assistant Editor, AGA Newsletter

The Department of Defense (DoD) has undergone major financial reform over the last six years, beginning with the establishment of the Defense Finance and Accounting Service (DFAS) in November of 1990. During a relatively short period of time, the department has transferred responsibility for finance and accounting operations to a single agency, made significant progress in the consolidation of operations to fewer sites, and reduced the number of personnel and automated systems required to perform the finance and accounting mission. Finance and accounting operations and automated systems are being modified to comply with statutory and regulatory requirements. At the same time, military departments and defense agencies that use finance and accounting services are undergoing changes in their organizational structure and financial management practices.

DFAS is constantly searching for progressive and innovative ways of doing business, always adapting to changing needs, with a goal of providing the highest quality service. In this tradition, the Director of DFAS established a program management office, formally known as the Defense Accounting System (DAS) Program Management Office (PMO), to further consolidate its finance and accounting systems. The DAS PMO is yet another significant step in responding to downsizing, tighter budgets, and decreased resources. The DAS PMO will manage the consolidation of 150 remaining accounting systems into an interrelated finance and accounting architecture that will meet all of DoD's financial requirements. This will be achieved by consolidating, modernizing and/or eliminating existing systems and linking remaining systems electronically through a corporate database. By streamlining the processing of complex financial data, the DAS will substantially improve the agency's ability

to provide quality and timely service to its customers, as well as reduce overall operating costs, and improve financial reporting.

Different financial management systems are used to process data for accounting, finance and payment processes, many of which are unable to communicate with one another. The DAS will eliminate this problem, enabling existing systems to interact, processing financial information quickly and efficiently. Multiple systems are costly to operate. The DAS architecture will significantly reduce operating costs for DoD's financial management — all of which will better serve our nation's armed forces. The DAS architecture will comply with generally accepted government accounting principles and standards, comply with the Chief Financial Officers Act of 1990 and the Government Performance Result Act, and produce complete, accurate, and timely installation, command, and departmental level accounting reports and financial statements. The mission will include the elimination of obsolete legacy systems and the modification of migratory and interim migratory systems necessary to meet accounting systems requirements. The DAS PMO will specify and implement a Defense Information Infra-

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DoD-Wide System Architecture

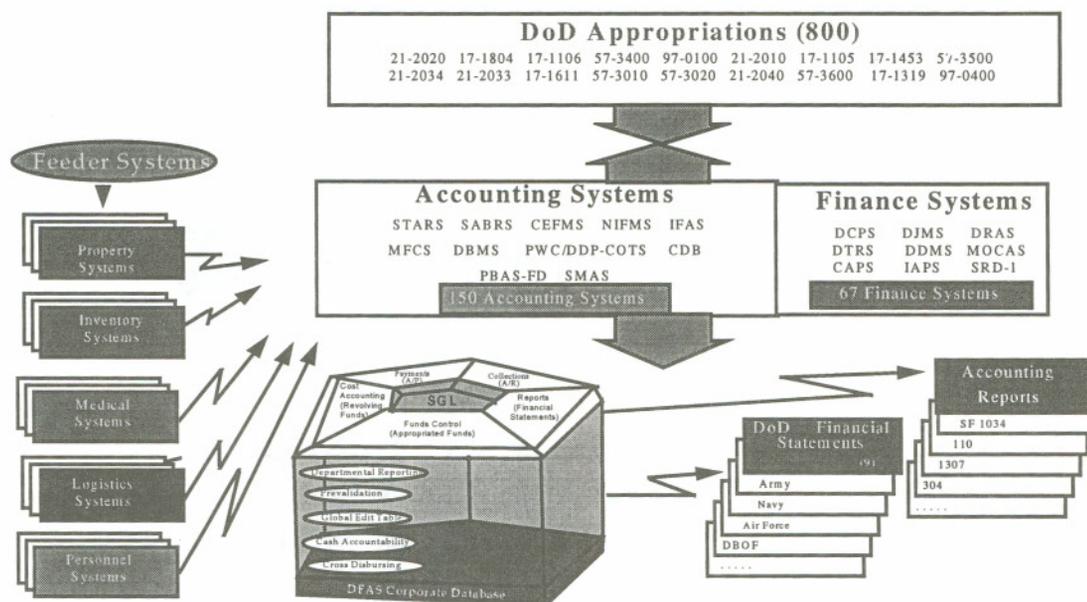


Figure 1. The DAS will consolidate and electronically link accounting and finance systems through a corporate database to create an integrated accounting system for DoD. This integrated system will result in reduced operating costs, more efficient financial management and reporting, and will meet Congressional mandates

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structure compliant system architecture while reducing costs and personnel necessary to operate and maintain accounting systems. Further, the DAS system architecture will meet "Year-2000" requirements.

The target system architecture is projected to be fully achieved within a 10-year execution window. It is the template for reviewing, prioritizing and approving new and existing initiatives and for supporting management direction and decisions. It includes accounting applications utilizing standard processes and data elements and a logically defined DFAS database that supports financial reporting, financial management analysis, prevalidation of disbursements with related obligations, cash accountability and global edit capability. The number of accounting applications maintained will be reduced from 150 to 23 based on business-case analyses.

Based on the agency's experience consolidating finance and accounting systems, the DAS will use a strategy that systematically reduces the number of accounting systems and migrates to a target architecture. This strategy establishes clear, measurable and achievable objectives at each stage of the migration and minimizes the risk of overextending limited functional and technical expertise and resources. The migration strategy will be implemented in three concurrent, integrated stages, as indicated in Figure 2.

The first stage will reduce accounting systems from 150 to 23. Stage two will further integrate accounting and finance systems via a corporate database. Stage three will integrate remaining systems into the DoD financial environment. Finally, feeder systems will be integrated to produce the desired system architecture.

The DAS architecture addresses the immediate financial management reform issues facing the department while systematically moving to a more effective, efficient, and technologically advanced environment. It will result in vast improvements to DoD's overall financial management and will substantially reduce operating costs. Further, the DAS architecture will be flexible in that it can be modernized and expanded to meet all of DoD's financial needs, not only now, but for years to come. The DAS Program Manager is Chapter President and Principal Deputy Director of DFAS, Mr. Gary W. Amlin. The majority of Mr. Amlin's staff are located at DFAS Headquarters in Arlington, Virginia. The project, however, involves many project officers from various DFAS Centers and Operating Locations.

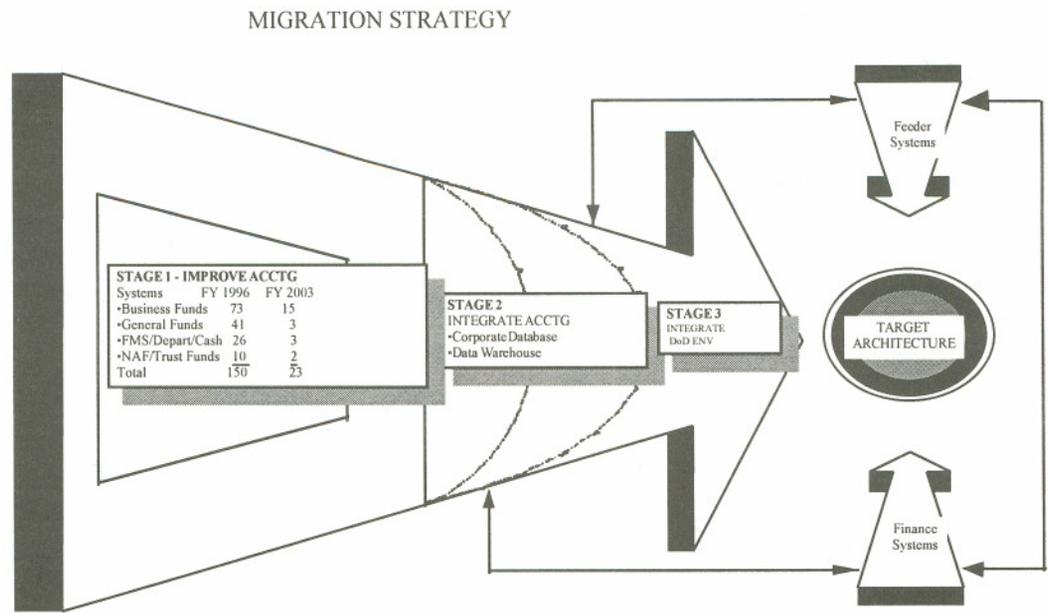


Figure 2. DFAS System Architecture Migration Strategy.

Ms. Kathleen Noe of the DAS PMO contributed to this article.

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