

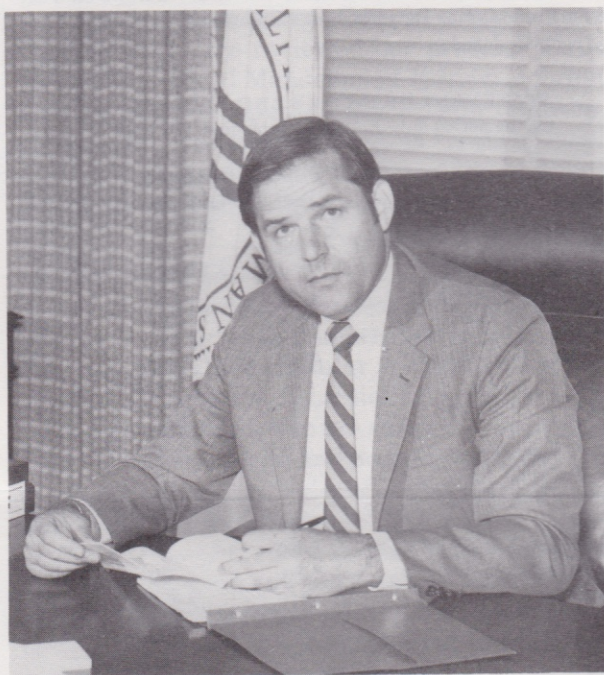
ASSOCIATION OF
GOVERNMENT
ACCOUNTANTS

AGA NEWSLETTER

WASHINGTON CHAPTER

NOVEMBER 1984

THURSDAY NOVEMBER 1, 1984 LUNCHEON MEETING TO FEATURE



RICHARD P. KUSSEROW
Inspector General, Department
of Health and Human Services

speaking on

**"THE PCIE AND INSPECTORS
GENERAL PROGRAM—
AN UPDATE"**

at the

SAM RAYBURN HOUSE OFFICE BUILDING
Room B-338, "C" and South Capitol Streets
Near Capitol South Metro Station

| | |
|---------------|---------|
| Social Period | 11:15 |
| Luncheon | 12:00 |
| Cost | \$10.00 |
| Open Bar | \$ 3.00 |

For Luncheon Reservations Call 695-7954
Telephone Reservations Accepted Until October 30, 1984

NON MEMBERS WELCOME

All Reservations Guaranteed

Meeting Schedule: Dec. 6 • Jan. 3 • Feb. 7 • Mar. 7 • Apr. 4 • May 2

PRESIDENT'S MESSAGE



VIRGINIA ROBINSON
United States General
Accounting Office

During the month of November, our thoughts turn to finances. That is when the Chapter Executive Committee works diligently on the budget for the ensuing year. Fortunately, our Chapter's financial position has been and still is quite good. Consequently, preparing the budget is a real pleasure for us. Highlights

from the budget for the 1985-86 fiscal year will be reported in a future edition of the Newsletter.

The independent auditor's report for the year ended June 30, 1984, indicated that our Chapter's financial condition is sound. Our Treasurer, Joe Rothschild, keeps on top of our finances and is making sure that we are regularly informed of the results of our operations. One of our new members, Maggie Greene, has given real meaning to the expression "get involved in your Chapter's activities." She is serving as Assistant Treasurer and we are already enjoying the fruits of her labor. Selected highlights and statements from the financial report prepared by Joe and Maggie for the period ended September 30, 1984, are presented herein for your information:

Financial Highlights

For the period ended September 30, 1984

- Net income for the period was \$3,455 for FY 84 compared to \$5,920 for the three months then ended in FY 85 excluding accrual of certain educational event activities (see below).
- Average meeting cost was \$ 8.88 versus \$ 11.06 revenue per member.
- Financial statements do not show any revenue or expense for the joint educational event with the Institute of Internal Auditors on Title 2 Accounting Standards revision, Small Business Education, nor for the FY 84 Professional Development Conference.
- Bank account resolutions, signatories and statement mailing addresses have been updated.
- Initial investment made of \$2,500 in excess cash.

BALANCE SHEET

as of September 30, 1984

| | |
|---|------------------|
| Assets: | |
| Cash in bank—Riggs | \$ 3,386 |
| Accounts receivable | |
| GIT interest | \$ 297 |
| Education fees | 780 |
| Membership dues | 166 |
| Other | 204 |
| Total Accounts receivable | 1,447 |
| Accrued membership fees | 1,963 |
| GIT Investment | 18,634 |
| Total Assets | <u>\$ 25,430</u> |
| Liabilities & Retained Earnings: | |
| Liabilities | |
| Unearned revenues | \$ 355 |
| Total Liabilities | \$ 355 |
| Association Equity | |
| Retained Earnings, Beginning | \$ 19,155 |
| Earnings this year | 5,920 |
| Retained Earnings, Ending | \$ 25,075 |
| Total Liabilities and Retained Earnings | <u>\$ 25,430</u> |

STATEMENT OF INCOME AND EXPENSES

for the period July 1, 1984 to September 30, 1984

| | Prior Year | Budgeted Figures(a) | Current Year Actual |
|---------------------------|-----------------|------------------------|---------------------------|
| Income | | | |
| Education | \$ 2,762 | \$ 2,125 | \$ 466(b) |
| Meetings (net) | 1,059 | -0- | 1,184 |
| Membership | 2,740 | 1,969 | 4,743 |
| Small Business Education | 1,860 | 450 | 620 |
| Miscell. (incl. interest) | 104 | 300 | 884 |
| Total Income | <u>8,525</u> | <u>4,844</u> | <u>7,877</u> |
| Expenses | | | |
| Awards | 60 | 125 | --- |
| Chapter Competition | --- | 23 | --- |
| Cooperation w/Ed. Inst. | --- | 75 | --- |
| Cooperation w/Prof. Org. | --- | 6 | --- |
| Education | 1,059 | 750 | 41(b) |
| Lorton Library | 1,020 | 19 | --- |
| Meetings (net, see above) | 1,916 | 50 | 959 |
| Newsletter | 140 | 2,375 | 866 |
| Officers | --- | 180 | 51 |
| Programs | --- | 112 | 40 |
| Publicity | --- | 125 | --- |
| Research | --- | 25 | --- |
| Student Scholarships | --- | 125 | --- |
| Small Business Education | 862 | 250 | --- |
| Miscellaneous | 13 | 106 | --- |
| Total Expenses | <u>5,070</u> | <u>4,346</u> | <u>1,957</u> |
| Net Income | <u>\$ 3,455</u> | <u>\$ 498</u> | <u>\$ 5,920</u> |

FOOTNOTES:

(a) FY 1984-1985 Budget is in the process of preparation and approval. For informational purposes only a comparison is made to one-quarter of the "Revised Fiscal Year 1984 Budget".

(b) Excludes revenues and expenses from Joint IIA event in September pertaining to the Title 2, Accounting revision, Small Business Education and the FY '84 AGA-PDC.

WASHINGTON CHAPTER Executive Committee 1984-1985

Officers

President

Virginia Robinson, GAO, 275-9512

President-Elect

Susan Lee, Treasury, 566-8555

Secretary

Diane Bray, Treasury, 376-1097

Treasurer

Joe Rothschild, HUD, 426-5454

Past President

Kenneth Winne, JFMIP, 376-5415

Directorate

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Michael Serlin, Treasury, 566-5594

Cooperation with Professional Organizations

Tony Gabriel, USDA, 447-7431

Education

Ron Lynch, Arthur Andersen, 862-3324

Loretta Shogren, Justice, 633-3291

Employment Referral

George Englert, JFMIP, 376-5415

Meetings

Carol Lynch, Education, 472-2395

Membership

Marcus Page, Treasury, 566-5038

Programs

David Dukes, HHS, 245-7084

Publicity and Agency Liaison

Judith Boyd, Treasury, 566-2112

Research

Gail Young, Energy, 252-4171

Committee Chairperson

Chapter Competition

Diana McDermott O'Neill, Treasury,
695-7955

Chapter Evaluator

Jim Smith, Navy, 695-1070

Cooperation with Educational Institutions

Joseph Linnemann, State, 524-1188

Financial Management Assistance

Ken George, ACTION, 634-9163

Newsletter

Lee Beaty, GAO, 275-9430

Professional Notes

John McArthur, Treasury, 376-0820

Small Business Education

Charles McAndrew, GAO, 523-8706

Public Service Coordinator

Joseph L. Dillon, EPA, 382-5113

Relations with National Office

Terry Conway, DOD, 697-3192

About Our Speaker This Month

Richard P. Kusserow became Inspector General of the Department of Health and Human Services in June 1981. A former white-collar crime expert with the Federal Bureau of Investigation, he is mandated with ferreting out fraud, waste and abuse in an agency whose budget is exceeded only by those of the United States and the Soviet Union. Kusserow directs a staff of 1,400 investigators, auditors and program analysts who recorded nearly \$1.4 billion in savings last year, along with over 800 convictions. He serves on the President's Council of Integrity and Efficiency (PCIE), chairing a number of key committees. Discharged a captain from the Marine Corps, Mr. Kusserow served with the Central Intelligence Agency before joining the FBI in 1969. He has a bachelor's degree in political science from UCLA, a master's degree in government from California State University at Los Angeles and has done postgraduate work at Southern Methodist University and John Marshall University schools of law. He is president of the Association of Federal Investigators and an active member of a number of societies. He has lectured widely and authored a number of articles.

CALENDAR OF EVENTS

Mark your calendar now for the December 6 luncheon meeting which will feature Harden and Weaver as our guest speakers.

The AGA Montgomery-Prince George's Chapter's featured speaker at their November 14 monthly dinner meeting is Louis Goldstein, Comptroller, State of Maryland. Location is the Lanham, Maryland Ramada Hotel. Call Rich Savitsky for reservations. (Office 883-6284; Home 469-8579).

Frederick A. Heim, Jr., Coordinator, OMB Internal Control Task Force, will address AGA Northern Virginia Chapter on the subject Implementation of the Federal Managers' Financial Integrity Act, at the Chapter's November 20 monthly dinner meeting. Location is the Imperial 400 on Edsal Road in Springfield. Call Mike Janoski for reservations. (756-2812)



**Plan Now For
The PDC
June 24-26, 1985
San Diego, CA**

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COOLEY'S COMEDY CORNER

by John Cooley

No doubt about it, I can never catch up with the new technology. By the time I learn to use one electronic spread sheet, there are three better ones on the market. While I may not be able to catch the technology, I am determined to keep chasing it.

Just talking a good game in the application of new technology is not enough. An editorial in "Government Computer News" noted that "... the fields of data processing and information resource management are being overwhelmed by good intentions.

Computer crime is talked about a lot these days. But technological solutions such as passwords and integrated circuit codes are not solving the problem. According to an article by Dan Trigoloff in "Management Information Systems Week," computer criminals seem to have their own research program. According to Wilbur Miller of Drake University, the public needs to be convinced that computer criminals are not innocent little geniuses. We need "super sleuths" to search out and zap those crooks.

To catch computer criminals we need the right tools. I was encouraged to see an auditor with a GRID personal computer instead of a briefcase. But after observing him carry the compact little computer around for about three weeks, I became convinced that it was window dressing—that he did not know how to use the marvelous new machine. Finally, I saw him use it as a foot prop to shine his shoes before the exit conference with the general.

According to a recent survey of more than 300 accounting firms, CPA's favorite computer software programs are Lotus 1-2-3 for basic accounting, Software 1040 for taxes, and Wordstar for word processing. However, I doubt that these tools are as popular as scissors and tape when it comes to writing audit reports. In fact, CPA stands for "cut, paste, and affix."

One auditor said that his favorite word processor is the back of an envelope like the one that Lincoln used to write his Gettysburg address.

In my opinion, a computerized management report should be no more than 4 pages or at least 2,000 pages. A 2,000 page computer printout might be useful as a door stop.

Some people say that the digital computer has had a greater influence on society in a shorter time than any other invention in history. One accountant friend of mine disputes this claim. He still thinks the definition of a computer starts with "A person who...". And he pulled out a 1947 dictionary to prove his point.

Oh well—in times like these it helps to remember that there has always been times like these.

ON THE LIGHT SIDE

A big worry drives out a small one,
and since there is always a bigger
worry coming along,
you have nothing to worry about.

CHAPTER WELCOMES NEW MEMBERS

Jerry Ballinger
Nancy Foster Benedict
Mary Engelman
Gregory Genco

(Sponsor—Jean Bowles)

J. Bryan Hyland
Roy Kirk

(Sponsor—Jeff Eichner)

Veronica Kosevich
(Sponsor—Diane Bray)

Kenneth McLaren
Alice Patricia Thomas

(Sponsor—Timothy Toomer)

Department of Energy
Department of the Army
Naval Audit Service
Department of State

Department of Labor
General Accounting Office

Department of Treasury

Coast Guard
Department of Housing and
Urban Development

If you have any questions about joining AGA, or if membership applications and brochures are needed, call Marcus Page on 566-5038.

ABOUT CHAPTER MEMBERS

Congratulations to Joyce Shelton on her appointment as Director of Financial Management at the Department of Transportation.

Diana McDermott O'Neill has left Navy to relocate to California. Diana has been very active in the Chapter for several years and will be sorely missed.

Joe Capuano has left Treasury for a position with the Department of Transportation.

Mike Protz, formerly with the Environmental Protection Agency, has accepted a position with the Department of Interior.

Rolf Wold, also formerly with the Environmental Protection Agency, has transferred to the Department of Transportation.

Please don't forget us with your news items about chapter members. (Lee Beaty; 275-9430).

MANAGEMENT A WHITE HOUSE VIEW

by Dave Dukes, HHS
Program Chairman

The Chapter was privileged to have as September's Luncheon Speaker Dr. Ralph C. Bledsoe, Special Assistant to the President and Executive Secretary to the Council on Management and Administration.

Dr. Bledsoe, who wears many hats at the White House, delighted luncheon attendees with an informative talk on the President's management program in "The View of the White House."

A President over the long haul, he said, spends 65-75 percent of his time on foreign affairs and conversely, 25-35 percent of his time on domestic matters.

President Reagan has set into motion several major management initiatives, Dr. Bledsoe recounted—the President's Private Sector Survey on Cost Control which became known as the Grace Commission, Reform 88 which has had major impact on reforming and improving the Government's financial management, and personnel management reform. He commented that the Grace Commission's recommendations are continuing to receive attention, and he urged agencies to give these recommendations a fair hearing.

To carry out these management initiatives, he said, the President organized, among others, three important Presidential councils—the Cabinet Council on Management Administration (CCMA), the President's Council on Integrity and Efficiency (PCIE), and the President's Council on Management Improvement (PCMI) which was recently created. Dr. Bledsoe described the PCIE as "a tuned-on group" of Inspectors General with access to the President every six months to present their report.

On the other hand, he said, although the new PCMI is patterned after the PCIE, the Assistant Secretaries for Management and Administration are a tougher group to bring together and to get them to move together.

Dr. Bledsoe commented that some Presidents have not used the Cabinet for decision-making, but Mr. Reagan has tried to use the Cabinet as a managing and decision-making body for improving the management of Government. Without the President's involvement through the Councils, he observed, OMB, GSA and Treasury would tend to err on the side of requiring more reporting of the Federal agencies.

The basic strategies of the President's management program, he said, are aimed at controlling the growth of Government, reducing waste and fraud, improving the operation of Federal agencies, and developing Government-wide systems. Carrying out these strategies and initiatives such as Reform 88, he noted in concluding his remarks, will be assured through

OMB's management review process which has been installed as part of OMB's annual budget review.

FEDERAL TAX HANDBOOK 1985

The AGA National Office has announced that it has again this year made arrangements for our members to secure copies of an authoritative income tax handbook at a price substantially below list.

Over 2,500 AGA members have taken advantage of this opportunity in each of the past three years, and we are confident that even more will wish to avail themselves of the current handbook.

This year, the Office has again chosen Prentice-Hall's "Federal Tax Handbook 1985" as the best available publication. Containing over seven hundred pages, the Handbook features changes made in the tax laws right up to the date of publication. Check lists—invaluable at tax return time—show income items, deductions, etc., which go into the makeup of most Federal tax returns. Emphasis is on preparation of 1984 returns.

The Handbook will list for \$14.95. By purchasing in bulk and delivering to one address at each chapter, the National Office will be able to secure copies for AGA members at almost half-price, \$7.50 (includes \$1.00 postage).

So that the National Office can give the publisher a firm number for their press run, we must know by November 21 the number of copies to order for our chapter. Please understand that these will be *firm orders*. The National Office will bill each chapter for the total number of Handbooks delivered to the chapter, with delivery scheduled for December.

To order your copy of the Handbook, complete and forward the form below. The guide will be mailed to you from the Chapter.

AGA, P.O. Box 423, Washington, D.C. 20044

I wish to order a copy of the Prentice Hall "Federal Tax Handbook 1985."

My check in the amount of \$7.50 is enclosed.

NAME _____

ADDRESS _____

Orders must be received by November 21.

Checks should be made payable to Association of Government Accountants.

A MANAGEMENT PERSPECTIVE

by Ray Kline, Acting Administrator,
General Services Administration

(Editors Note: In a luncheon speech at the August 22 Title 2 Workshop sponsored by the Washington Chapters of AGA and the Institute of Internal Auditors, Mr. Kline addressed federal financial management, including recent initiatives, from his perspective as a top management official. It isn't practical for us to print his entire address, however, we've extracted what we feel are some key and important thoughts and observations.)

* * *

Management Involvement:

"... if you're really going to get the problem solved, if you're going to get things handled, get them in good shape, it's going to have to be done through line management. There is no such thing as handing it off to the auditor or to staff people if you're going to get meaningful results. All the initiatives in which we have been asked to participate wind up with that as final driver... If it is going to get done, it must be done through the political leadership appointed by the President and driven down through the management systems and the management structure of the departments and agencies. This is commonly mentioned as pervasive in all the work in which we are engaged... if it's all going to work, it's got to have management attention from the top. Line management has to make the commitment to see these things through and lead the way to a better government."

* * *

Technology:

"An area of great dramatic change is Information Resources Management and its two primary components—one being telecommunications, which is ravaged by divestiture and deregulation. For us, this means the evolution of management systems to replace the Federal Telecommunications System, and the need for strategic planning, which is now underway. The annual bill for telecommunications in the Federal Government approaches \$10 billion.

The second component in Information Resources Management is the world of ADP, the mad rush into the micro to put computer capabilities on your desk-top, as well as on the desks of the people who work for you, and people with whom you are involved in doing your work. There is a projection that those numbers are going to grow to between 500,000, and a million small computers in use in the Executive Branch of the Government by the early 1990s. Can that be done through effective management control? We're spending a lot of time on that particular problem. We have a problem of obsolescence in large computers—now numbering 12,000 large mainframe CPUs across the Federal Government. We have to know what to do with obsolete technology to remove it and bring in capabilities to get the job done far cheaper and with much greater increases in productivity."

* * *

Running the Government Like a Business:

"It has been said commonly and I am sure you have heard it many times, since every new President says it: "The Government ought to be run like a business." I won't linger on that point except to tell you that the Government will *never* be run like a business; this is a Government, and it is *not* a business. You know all the things that are attendant to that comment. But coming down to the particulars of the General Services Administration, yes, the GSA has a lot of business components to it... Let's run the GSA like a business. While I think there *are* more applications of business principles for GSA than for a lot of the agencies, there are things that can be done in the context of Government and things that cannot be done.

In a financial management sense, we're addressing things with business practices where such applications can be made. We share some of the frustrations you have in the "worlds" you come from. We're worrying the problem of multiple accounting systems, we're worrying the problem of outmoded equipment, we're worrying the problem of outdated manuals and things written 10 to 20 years ago that do not reflect a modern approach to carrying out the business of Government. We're facing the problem of the relative roles of different groups within the agency—what is the IG? What is the internal management analysis job? Where do the staff roles mesh with the IG? And how does all of this tie together with the GAO? We have those interface problems. We're addressing them and that's part of the challenge we face.

* * *

Auditing:

"In auditing, there are some basic differences between the Government and the private sector. In the private sector, there is a person or function called the external auditor. A firm comes in and does an independent examination of the financial system, statements, and makes a report to top management. In my experience, there is nothing equivalent within the Government. Also in the private sector, there are internal audit staffs and they're responsible to top management in conducting not only financial reviews, but in crossing the entire landscape of the operations of a particular company and making their reports.

Within the Government there are two internal audit staffs. The General Accounting Office is one, and it reports to a higher authority that certainly lets us know what they find out about our business and advises us about our problems.

The other internal auditor is the Inspector General of our organization. We are all quite familiar—you who are IGs far better than I—with the peculiar nature of the IG role and the direct reporting requirement you have to report directly to Capitol Hill as well as to the head of the agency. That role embraces not only the auditing work, of course, but investigative activities as well.

In the private sector, audits are *private*. Once conducted, they're delivered to top management and dealt with by the top managers. But, in Government, audits are public since we are part of the public trust. As a consequence, some of the more interesting audits of our Agency are read by me for the first time in newspapers. We still have some potential for mischief in the system by people who choose to take other paths to get the story told. One comment I like to make to those of you from the GAO, and I have had the opportunity to tell Chuck Bowsher this personally, as well as some of the other people there, is that I have been very pleased with the integrity of the GAO audit process. I think the quality has gotten better as time has passed, I think the GAO audits have proven themselves to be of great value to the management of this Agency. With our own IG component, I like to use GAO's clear approach to audits as the model on how our system ought to work . . . We can't lose sight of this being a fish bowl, not only for us but for all of the activities in which we are engaged. That is one of the challenges of doing Government work and one of the things we certainly must respect."

* * *

Audit Resolutions:

"This has been talked about in a flattering way by people who have reviewed our process. We have a monthly General Management Review, a formal part of that agenda is put on by the audit followup staff. This is the management arm in terms of how we're doing in responding to the IG's audits and the kinds of tangible, quantitative progress we're making."

* * *

A-123 and FIA:

"... in Government we have another aspect we enjoy that our private counterparts cannot share. We have A-123 (OMB Circular A-123) and we have the Federal Managers' Financial Integrity Act. The bottom line on both is to make sure the Government has appropriate financial and property management controls. That's what we're all after and that's what we're trying to achieve..."

When the GAO came by and looked at our system for control, plus the substantive issues we talked about, they commented on it. It was constructive, and left it to our own line management to work out problems and improve our processes."

* * *

The Comptroller Function:

"To me, the whole apparatus—financial management and financial control—doesn't work without a strong comptroller."

* * *

Financial Statements:

"We've received some flattering mail from the GAO about our financial statements. This document was extremely difficult to put together. I don't want to put down any of my career brethren, but I really doubt

we could have brought it off without some private-sector thinking on our payroll—MBA types, who have joined us for a period of years . . . It was an extremely difficult thing to do: identify the data elements, aggregate them, collect them and uphold a consistency of application from year to year—just as it would be perceived in the eyes of the private sector executive. If I'm looking at this year against last, I know it's apples against apples, and not apples against fruit salad or something else. That is going to be our challenge with the new financial statement coming up. We think we have it structured appropriately and are going to be able to do that, but it is going to take continuing attention to make it go.

From my background, I needed training in financial statements, and their value to the general manager in the Government. Lots of things are in there that I'm never asked about when I'm on Capitol Hill testifying in front of an appropriations committee, something I've been doing for 15 years. But, to make local management understanding of where we are, the application of true private sector initiatives to make things go, we expect that document to become very important to us as a management device. I applaud the effort undertaken in Title 2 to make that a reality elsewhere in the Government. I have been told that I may as well face the fact that it probably won't come out the way we did it because of the unique needs in other departments. Nevertheless we were gratified to hear that the GAO thought the approach we took has merit . . . I really think the general direction is right on target and I encourage continual thinking in this area."

* * *

Personal Property Systems:

"We are also integrating all of our accounting systems into one. . . We are also setting up and integrating into it a personal property system, an accountability system. This is an area I feel that, across the Government, is really in desrepair. When I compare the controls that I see imposed on people today, about the personal property they're holding, versus what I had to do when I came into the system decades ago, they are light years apart."

* * *

Data Integrity:

"... the biggest frustration—you know this better than I do—in the management echelon is the financial data itself. I can call for a meeting this afternoon and I can be entertained by two completely different sets of data, both claiming to address the same point. Every one of my past five bosses were from the private sector. They all came in and had this enormous frustration. The senior members of the Grace Committee couldn't comprehend how the government runs without having integrity in the data system so that the information being reported to management is related to the facts of life. . . There are enormous worlds to conquer here, but we're not going to flag from it and we're going to charge ahead.

DID YOU KNOW . . .

by John MacArthur

- In recent remarks concerning agency annual reports filed under the Federal Manager Financial Integrity Act, Controller General Charles A. Bowsher revealed material deficiencies in the financial management systems in several major agencies. Among the areas cited were generally weak accounting systems that are cumbersome and which do not provide timely and accurate reports to users. Mr. Bowsher indicated that successful reform will require a comprehensive, integrated governmentwide effort, with guidance from the central agencies to improve information technology acquisitions. He stated that agency heads and their managers are in a prime position to instigate improvements in acquiring information technology if they work in concert with central agencies to design systems while using the background knowledge derived from similar efforts in other agencies. In this regard, Mr. Bowsher noted that GAO is currently developing a methodology for reviewing and auditing agency information systems which, when finalized, will be made available to all agencies.
- The effect of computer processing on audits is addressed by Statement of Auditing Standards No. 48 issued by AICPA's Auditing Standards Board with an effective date of August 31, 1984. Essentially the Board believes that the audit process has in fact been affected by the computer—yet remains substantially the same. The SAS states that "the auditor's specific . . . objectives do not change whether accounting data is processed manually or by computer. However, the methods of applying audit procedures . . . may be influenced by the method of data processing. The auditor can use either manual audit procedures, computer assisted audit techniques, or a combination of both . . ."
- Women CPA's are among the highest paid of all professional women, according to a recent survey of 11,000 members of the American Womens Society of CPA's (AWSCPA). The survey revealed that the number of women CPA's earning over \$40,000 (19.1%) more than doubled since 1981. The survey also indicated increasing mobility and educational levels among women CPAs in recent years, while the average age has dropped as a group, with 48% being 26 or under and nearly 70% younger than 30. As approximately 80% of women CPAs have less than 15 years professional experience, the study states that a significant part of this work force is reaching a critical point in career progression, especially in public accounting. The results revealed that 57.2% of the respondents hold supervisory positions or above, but that only approximately 17% are managers, and 17% are partners or principals. While the study concludes that women have been slow to enter upper management ranks in public accounting, the next few years should bring significant changes in this regard. Sixty percent of the respondents are employed by public accounting firms, with most of the rest being in government or academia.
- The recent Los Angeles Olympics received substantial managing and operational support from the CPA firm of Ernst and Whinney, which was responsible for processing starting lists, statistics, and results for all Olympic events. E&W accomplished this task by providing more than 100 professionals, and by helping to recruit and supervise 600 volunteer workers in operating the 1984 Olympic Results System.

NEWSLETTER

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ASSOCIATION OF GOVERNMENT ACCOUNTANTS
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SPRINGFIELD, VIRGINIA 22152
SEPTEMBER 1983



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