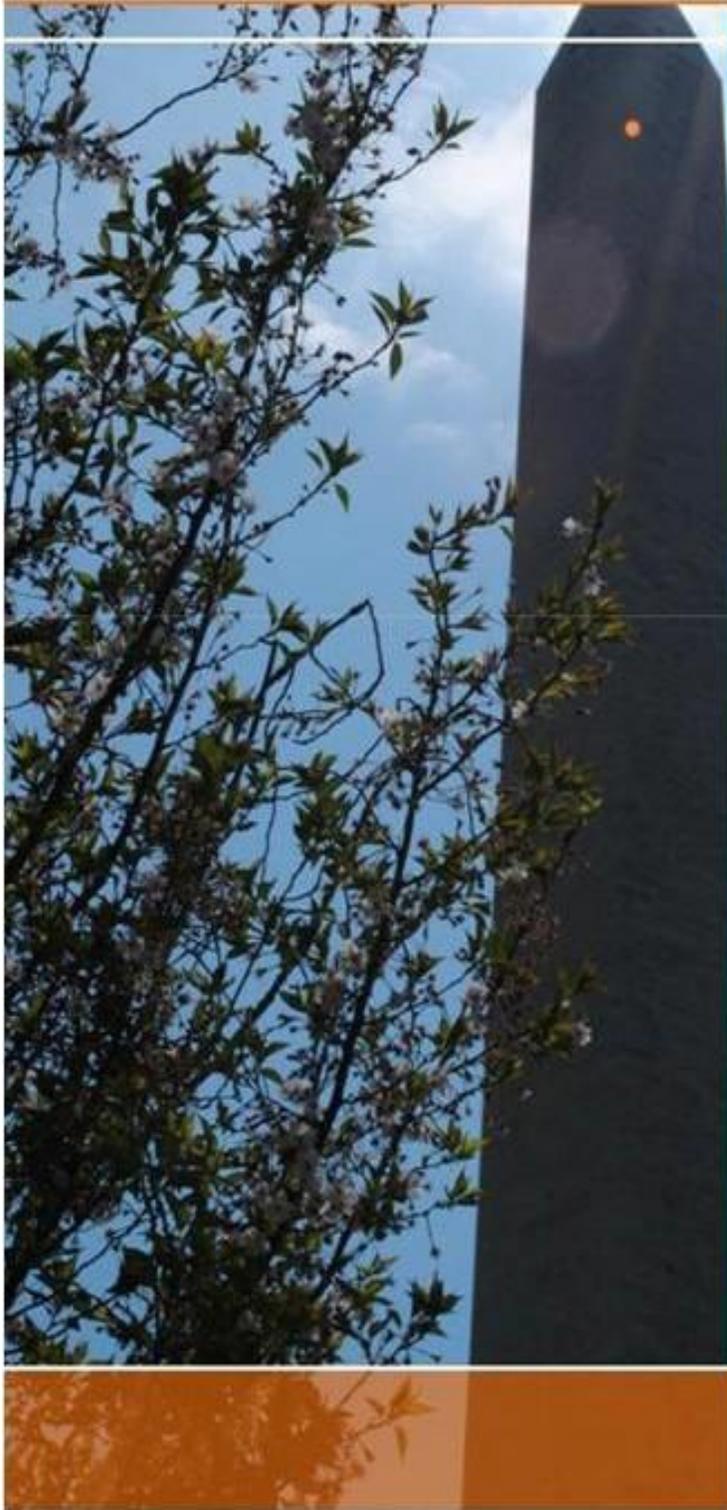


# The Washington Connection

ASSOCIATION OF GOVERNMENT ACCOUNTANTS  
WASHINGTON D.C. CHAPTER



Issue 02 – October 2015



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## Upcoming Events

**Night of the Living Zoo**  
Friday, October 30th 6:30-10pm  
National Zoo

**October Luncheon**  
Speaker: John Hill  
Wednesday, October 28<sup>th</sup>  
11:30am -1:30pm Clyde's of  
Gallery

# President's Message



**By Ross Simms**

Dear Washington DC Chapter Members,

We are committed to sharing knowledge and information about key government financial management topics. Last month, we offered two hours of free CPE on Cybersecurity to help our members and friends stay abreast of the risks that cyber events pose, and we provided one hour of CPE on Integrating Risk Management in the Federal Government. Mike Wetklow, Chief, Accountability, Performance, and Reporting Branch, Office of Management and Budget delivered the presentation which can be accessed from our website <http://www.agadc.org/aga-2015-2016-program-year-luncheon-meeting-schedule/>.

We also provided networking opportunities at our joint picnic with the Northern Virginia and Montgomery/Prince George's County Chapters and during our luncheon at The Hamilton Live.

The chapter remains active in the community as well. We participated in the FANTastic March 5K (Run/ Walk) Fundraiser for Jan's Tutoring House and we raised funds to help the DC Child and Family Services Agency.

Currently, we have over 1,800 Chapter members and over 100 new members joined during the 2015 program year. We will recognize our new members during the monthly meetings and assist them in maximizing the tremendous value of Chapter membership.

During October, we will offer two hours of free CPE on Fraud Risk Management in Government Programs and, during our monthly luncheon meeting, one hour of CPE on Electronic Invoicing. Our social event and networking opportunity will feature the National Zoo's Night of the Living Zoo! Visit our website <http://www.agadc.org/upcoming-events/> for the dates and times.

Sincerely,

Ross Simms

*Chapter President*

## Note from the Editor



**By Tom Harker, Editor**

Welcome to the October 2015 edition of the Washington Connection!

I hope that the fiscal year end treated you all well and that everything is proceeding nicely towards continued clean audit opinions!

This newsletter is only made possible because of the contribution of articles from the chapter's members. Thank you for all who submitted articles- these articles reflected the depth of knowledge and experience in this group, and the newsletter team is fortunate enough to review and publish these articles. We hope that you enjoy the newsletter and find it helpful for keeping up to date on events in the chapter and in AGA. Our team strives to produce a high-quality newsletter notifying AGA D.C. members of Chapter and National events and services. And, if you are not already a member, we encourage you to join the AGA D.C. Chapter and enjoy the many benefits it offers, in particular the high-quality luncheon series, learning opportunities, and conferences.

Do you have any comments or suggestions regarding the newsletter? Do you have an article you would like to see printed? Have you developed a time-saving process or procedure on the job? Have you traveled to any interesting locations? The Washington Connection requests that you submit any and all items of interest to our federal, state, and local members, including: reviews of recently published books related to financial management; unique travel experiences or assignments; lessons learned on roll-outs of new systems; appointments or promotions; employment opportunities; and noteworthy accomplishments by our members. We also welcome digital photos that accompany your submission. Your articles, comments, and ideas are what make this newsletter go and we welcome all input!

Finally, we are pleased to welcome two new volunteers to serve as co-editors on the newsletter team, Ms. Liz Hacquard and Mr. Mike Loos.

Sincerely,

Tom Harker

### *Newsletter Team*

*Tom Harker, Co-Editor*

*Liz Hacquard, Co-Editor*

*Mike Loos, Co-Editor*

Beyond Checking the Box  *It's Not Enough to Do Just Enough...*

# Welcome, New Members!

## MEMBERS NEW TO AGA DC

*Laura Glass*

*Grace Wu*

*Hubert Kayo*

*Robert Arthur*

*Veronica Baird*

*Andrea Brandon*

*Aron Brown*

*J'amie D'Aguiar*

*Belinda Harris*

*Natallia Harry*

*Jocelyn Jolley*

*Anne Keady*

*Wilberth Lovos*

*Derrick Martin*

*Obed Molina*

*Li Zhou*

*Stephen Monsen*

*Christine Moyle*

*Melissa Myers*

*Doug Oakford*

*Rami Pechacek*

*Robin White*

*Melyni Williams*

*Andrew Younkle*

*Mian AbdulRauf*

*Stacey Brady*

*Lise Dormeus*

*Lataisha Fleming-Burford*

*Tricia McCalla*

*Sean Mildrew*

*William Ott*

*Janeen Ressalam*

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**Bronze Sponsors**

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## Education Committee:

The AGA DC Chapter has an exciting schedule of education programs planned for the upcoming AGA year. This year's education events include monthly luncheon programs, audio conferences hosted at DC area locations, and our annual two-day financial management training at the Ronald Reagan Building and International Trade Center. Attendees at each of the monthly luncheon programs will earn one hour of CPE and attendees at our audio conferences will earn two hours of CPE. Our 15th Annual Financial Management Training is scheduled for March 29 and 30, 2016, and attendees can earn 16 CPE hours. And by popular demand, the DC Chapter Annual Awards Gala will be held on March 29, 2016, at the Reagan Building and International Trade Center.

We plan to offer eight (8) free audio conferences at the historic Smithsonian Institution Castle building on the National Mall. This central location is easily accessible using the Washington Metro public transportation system.

The 15th Annual Financial Management Training is the premier training event for federal employees and contractors. Don't miss this opportunity to hear firsthand from government leaders about issues impacting Federal financial management and complementary functions. As is our tradition, the training offers Ethics training that meets Virginia CPA requirements and satisfies DC and Maryland requirements.

All of these training programs also offer networking opportunities with industry leaders.

Additional details for each of these programs will be announced soon.

# Membership Committee News

As a reminder, all new members who join between April 1, 2015 and March 31, 2016 will receive a lapel pin and small gift. Additionally, these members will be recognized at the first luncheon they attend and have a photo taken for recognition in the newsletter. If you are a new member and have not received your lapel pin, please contact Drew Rosen.

Also, if you are having an event in which you feel it would be beneficial to have a table/booth set up with representatives to promote AGA, please contact LeeAnne Racelis to coordinate. Materials can be provided that can be passed out at the event in order to promote AGA and attract new members.

## AGA New Member Incentives & New Member Referral Campaign:

For all members who sponsor a potential new member for a luncheon, your name and the name of the potential new member will be entered into a raffle drawing (\$50 value gift cards, lunch vouchers, etc...) to be completed at the luncheon.

\*If you bring more than one new potential member to an event, your name (as the member) will only be entered in the drawing one time.

\*You (the sponsoring member) are responsible for ensuring that you have notified a member of the Membership Committee that you have brought a potential new member and provide their name to the committee representative.

At the end of each of the following periods noted below, a prize will be given to the member who has recruited the most members during that period.

\*April 1, 2015 - October 31, 2015;

\*November 1, 2015 - January 30, 2016;

\*February 1, 2016 - March 31, 2016

\*Note: Make sure to remind any new members that when registering to put you (e.g. the sponsoring member of AGA) name as the "sponsor" when registering and the entity for which you are employed.

\*Note: You (the sponsoring member) are responsible for ensuring that you have notified a member of the Membership Committee that you have sponsored a new member (if they did not document your name during registration) in order for that registrant to count toward your recruitment total. If they include your name during registration, we are able to obtain that information from the data obtained from the website.

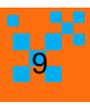
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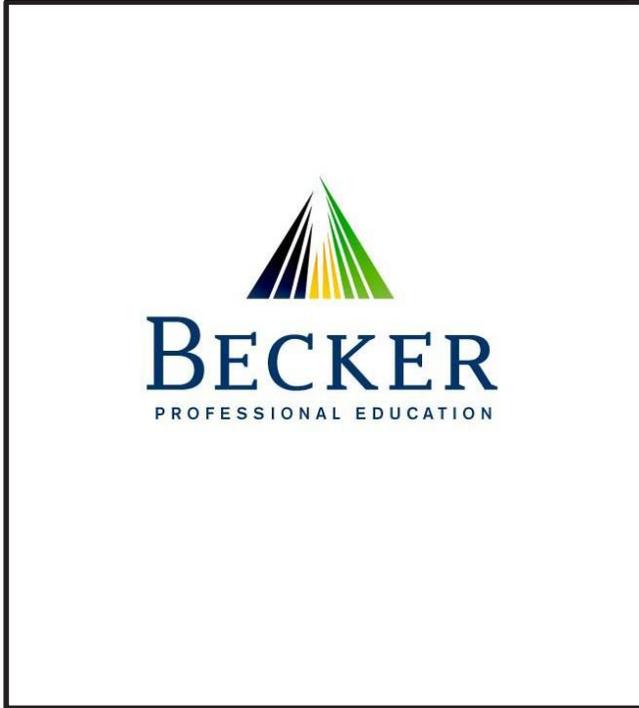
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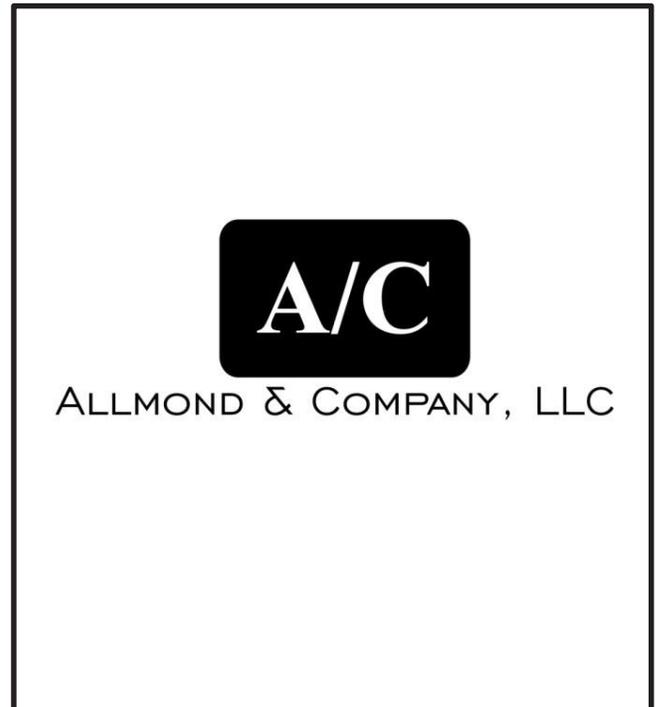


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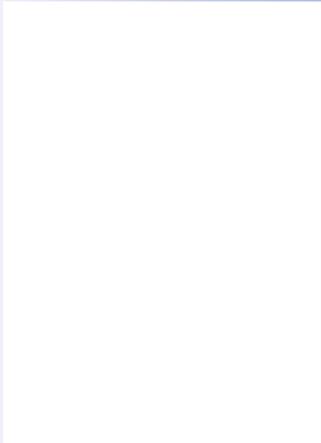
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## Connections at your Fingertips...



### **...Just Click**

[AGA Membership Information](#)

[AGA Membership Application](#)

[CGFM Program Information](#)

[CGFM Program Application](#)

[AGA National Home Page](#)

[AGA D.C. Home Page \(Washington D.C.\)](#)

[AGA Northern Virginia Home Page \(Virginia\)](#)

[AGA Montgomery/PG Home Page \(Maryland\)](#)

[MACPA Home Page \(Maryland\)](#)

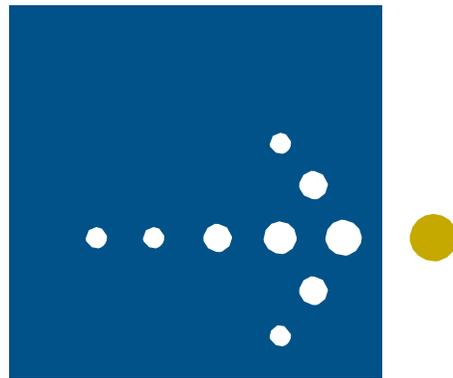
[VSCPA Home Page \(Virginia\)](#)

[GWSCPA Home Page \(D.C.\)](#)

[AICPA Home Page](#)

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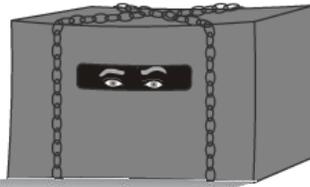
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## Inside the Black Box

by Simcha Kuritzky, CGFM CPA



## Integrated Accounting Systems

### Background

The Office of Management and Budget (OMB) Office of Federal Financial Management's (OFFM) *Core Financial System Requirements* 2006 edition states that "Each agency is required to establish and maintain a single integrated financial management system." Circular A-127's terminology from 2009 is less restrictive: "The core financial system is the system of record that maintains all transactions resulting from financial events. It may be integrated through a common database or interfaced electronically...." While allowing a set of interfaced subsystems may enhance flexibility in system procurement and implementation, it severely handicaps the eventual users of the system.

### System Integration

OFFM has identified over a dozen functions or subsystems for a good financial system. While OFFM only requires the financial system to have all these subsystems, the real synergy of an automated financial system is only realized if it is integrated. A system is not integrated if users have to log out of one subsystem and log into another to track downstream processing for a single transaction. A system is integrated if users can drill down in a query from one subsystem and automatically pull in data from another.

### General Ledger Integration

More important for accountants than system integration is integration of the general ledger with functionality. The general ledger identifies several different states for transactions. An integrated system should capture that information for the user; in fact, the ease with which users can determine the status of a transaction through the general ledger is the extent to which a system is financially integrated.

An order starts off unpaid (Standard General Ledger account 480100 Undelivered Orders - Obligations, Unpaid). The agency may issue an advance (SGL 480200 Undelivered Orders - Obligations, Prepaid/Advanced), record receipt of goods or services (SGL 490100 Delivered Orders - Obligations, Unpaid), and pay for goods or services (SGL 490200 Delivered Orders - Obligations, Paid). In a financially integrated system, users querying an order should be able to easily see the order's status, either with amount fields such as Advanced, Advances Applied, Received, and Expended; or with a view of what general ledger accounts (and in what amount) have been posted for the order. There should also be an easy way to see the transactions that posted any advance, advance application, accrual, or payment associated with this order.

For reimbursable agreements, an integrated system would show not only the amount of the agreement (SGL 422100 Unfilled Customer Orders without Advance), but also Advances Collected (SGL 422200 Unfilled Customer Orders with Advance), Advances Applied, Earned, Billed (SGL 425100 Reimbursements and Other Income Earned - Receivable), and Collected (SGL 425200 Reimbursements and Other Income Earned - Collected). If an agency tracks the entire spending chain against an agreement, then an integrated system would show how much has been committed, obligated, accrued and expended. A long time ago, the SGL used account 4240 to represent agreements against which funds had been obligated, but Treasury no longer sees a need to track that information (though agencies are free to create subaccounts for 422100 and 422200 to show the status of work against an agreement).

Other transactions only have two states. It is useful to know how much a commitment (SGL 470000/472000 Commitments - Programs Subject to/Exempt from Apportionment) has been obligated (SGL 480100), how much of an accrual or payment authorization (SGL 490100) has been disbursed (SGL 490200), and how much of a bill (SGL 131000 Accounts Receivable) has been collected (SGL 101000 Fund Balance with Treasury). Even a non-integrated system should show those statuses.

### **Conclusion**

While not required by OFFM, integration of different subsystems and integration of general ledger status with functionality is of great value to the user. Lack of integration requires users to rely on printed reports that quickly become outdated, or spend excessive time researching the most common financial transaction issues.

Comments and critiques, as well as specific questions or suggestions for future topics, are always welcome. Send them to [Simcha.Kuritzky@CGI.com](mailto:Simcha.Kuritzky@CGI.com), and not to the AGA.

## Community Service Committee Updates

On Saturday, September 12, 2015, the AGA DC Chapter participated in the FANtastic March, a 5K fundraiser event. The funds raised were donated to [Jan's Tutoring House](#) and used in assisting with its mission to provide educational and enrichment activities for inner city Washington, D.C. school-age children and youth.

To At the September luncheon, we spotlighted the [DC Child and Family Services Agency \(CFSA\)](#). They are a public child welfare agency in the District of Columbia responsible for protecting child victims and those at risk of abuse and neglect and assisting their families. We hosted a successful raffle to raise donations and promote awareness.

**THANK YOU to those that participated and donated!**

### Upcoming events:

The Northern Virginia, DC and Maryland Chapters of the **Association of Government Accountants (AGA)** have come together to collect donations for Miriam's Kitchen. We've set an ambitious goal of raising **\$3,500.00** and are asking each member to donate **\$20.15**. We are also asking that you get one additional person to contribute to the online campaign. Your support helps Miriam's Kitchen assist veterans and others experiencing homelessness - providing them with:

- Healthy meals - Miriam's served 86,709 meals last year for less than \$1 a plate.
- Clothing – Miriam's dispersed 7,800 sets of clean clothing in 2014.
- Housing – Since 2013, Miriam's has helped house 918 veterans.
- Employment assistance - Miriam's provided assistance to 173 individuals, ranging from resume edits to giving guests metro tokens to get to their interviews.
- Identification document assistance – Miriam's helps guests secure needed IDs, obtain proof of military service, and get connected to the VA and veteran housing resources. Last year, Miriam's assisted 4,000 individuals (veterans as well as civilians) obtain ID.

We've set an ambitious goal of raising \$3,500.00. Will you donate \$20.15 and help us reach this goal by Veterans Day on November 11, 2015. DONATE NOW at <https://www.classy.org/teamAGA>.

The website page will be available for your online donations beginning October 12, 2015 through November 11, 2015.

Sincerely,

The Community Service Committee  
(Jennifer, Christine, and Janet)

# Request for Newsletter Submissions, Comments, or Suggestions

Do you have any comments or suggestions regarding the Newsletter? Do you have an article you would like to see in print? Have you traveled to any interesting locations? The Washington Connections requests that you submit any and all items of interest to our federal, state, and local members, including: reviews of recently published books related to financial management; unique travel experiences or assignments; lessons learned on rollouts of new systems; and noteworthy accomplishments by our members. We also welcome digital photos that accompany your submission.

Please send your comments and contributions to Tom Harker, the newsletter editor for the 2015-2016 program year, at [Tom.W.Harker@uscg.mil](mailto:Tom.W.Harker@uscg.mil).



## November Calendar Highlights

Wednesday, November 4

### Audio Conference: OMB Omni-Circular

Location: Smithsonian Castle, 1000 Jefferson Drive Southwest, Washington, DC 20560

Description: Speaker: TBD \_ 2 hours of FREE CPE

Starts: 2:00 PM Ends: 4:00 PM

Thursday, November 19

### Early Careers Networking Happy Hour

Location: Buffalo Billiards, 1330 19th Street Northwest, Washington, DC 20036

Description: Speaker: TBD \_ 2 hours of FREE CPE

Starts: 6:00 PM Ends: 8:00 PM

Thursday, November 26

### Thanksgiving

*Happy Holidays*

# 2015/2016 Officers and Directors

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