

The Washington Connection

ASSOCIATION OF GOVERNMENT ACCOUNTANTS
WASHINGTON D.C. CHAPTER



Issue 08 • April 2012

In This Issue

President's Message	2
Editor's Note	3
New Members	4-6
Request For Newsletter Submission	7
CGFM News and Upcoming Events	9-10
March 2012 New CGFM's	10-11
Community Service	12
Connect to the World of Government Accountability	12
Early Careers Corner	13
Treasurer Report from Christy Beck	13
AGA-DC / GWSCPA Education Conference	14-15
FASAB Article	16-20
Ronald J. Lynch Scholarship Award	21
Annual Awards Gala	21
Luncheon Speaker: Mark Easton	23
Mentorship	23
Membership	26-27
Snapshots	29
Inside the Black Box	30-31
Meeting Team	32
2010-2011 Calendar Of Events	33
Officers And Directors	34

"My philosophy of leadership is to surround myself with good people who have ability, judgment and knowledge, but above all, a passion for service."

- Sonny Perdue

Go Green
This
**Tax
Season**



APR

LUNCHEON SERIES

Luncheon Speaker: Mark Easton (DoD)

Department of Defense

Deputy Chief Financial Officer

"Financial Improvement and Audit Readiness and Where it Fits
in the DoD Financial Management Strategy"

Wednesday, April 18, 2012

11:30 am - 1:30 pm • Clyde's of Gallery Place



Read Bio

Looking For Ways to Get Involved With the DC AGA Chapter?

The AGA DC Mentorship Committee is seeking energetic volunteers interested in helping to improve the Mentorship Program. Last year we conducted a survey of our members to obtain their expectations. Today, we have planned several activities in response to improving our program. We are seeking volunteers interested in helping to continue to improve the Mentorship Program.

If you are interested in becoming a dynamic member of a great Chapter, please contact Kesha Pendergrast (Pendergrast_kesha@pendergrastconsulting.com).

Save The Date

11th Annual AGA-DC/ GWSCPA

Education Conference

May 15 & May 16, 2012

Ronald Reagan Building and
International Trade Center (Pavilion Ballroom)
1300 Pennsylvania Ave, NW, Washington, DC

Check the link below for updated information:

http://www.agadc.org/page.php?name=annual_conference

Click here to sign up to get newsletter and meeting notices automatically
e-mailed <http://agadc.org/mlistsubscribe.php>

President's Message



by Terry Bowie

Welcome to this month's edition of the DC chapter Newsletter. I would like to thank Steve App CFO of the Federal Deposit Insurance Corporation for being our guest speaker at the March luncheon. His presentation was both educational and insightful. Mr. Steve has been a longtime supporter of AGA and fellow colleague.

Our April luncheon will feature Mark Easton. Mr. Easton is the Deputy Chief Financial Officer for the Department of Defense and principal advisor to the Comptroller on all issues involving the CFO Act and financial management reforms. He is responsible for ensuring the integrity of DoD's financial execution, as it relates to finance and

accounting policy and systems; management control systems; and general business transformation programs. Prior to his current position, Mark served as the Deputy Assistant Secretary of the Navy and Director for Financial Operations, where he oversaw financial improvement initiatives for systems and business processes.

According to the United States 2011 Financial Report, the DoD represents 20 percent of the government's net cost of operations. With DoD as the final cabinet-level agency positioning itself for an audit opinion, Mr. Easton faces this major task with persistence and tenacity. He will discuss the efforts of "Financial Improvement and Audit Readiness and Where it Fits in the DoD Financial Management Strategy."

As a reminder, the AGA/GWSCPA 2012 educational conference is quickly approaching. This year's educational conference is focused on "Tackling Financial Management Challenges in Extraordinary Times". As many of you know or have experienced, the DC Chapter luncheon series' registrations fills quickly, so do sign up for the AGA/GWSCPA educational conference early. In addition, early registration will ensure a discount and there are group discounts. So sign up with colleagues and friends. More information can be found in this month's newsletter or on the DC Chapter's website. Sign up today.

Lastly, in order to meet the November 15 deadline for completing annual Federal Financial Statement reviews and the associated Performance Report, entrance conferences and audit-related activities for the upcoming months are beginning to take shape across most Federal Agencies. These entrance conferences should be taken seriously and used by organizations to set the tone of mutual cooperation and teamwork that will be required to meet the objective. Use this time to build bridges.

Terry Bowie

Terry Bowie
President
Washington DC Chapter

Note From the Editor



**by Jorge Asef-Sargent,
Editor**

Welcome to the April edition of the Washington Connection! In this month's edition of the newsletter we have information on the following activities:

- CGFM news and activities for this fiscal year.
- Our membership committee has a number of activities planned to continue building our membership and strong interest in all the AGA DC offerings, including continuing professional education and networking opportunities.
- Also, we have a technical article on Appropriated Financing Sources in our *Inside the Black Box*, by Simcha Kuritzky.

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!

Sincerely,

Jorge Asef-Sargent

Jorge Asef-Sargent, CPA, CGFM
AGA D.C. Chapter Newsletter Editor

Newsletter Team

Jorge Asef-Sargent, Editor

Deborah Khavkin, Assistant Editor

Erwin Solbach, Graphics



Welcome, New Members!

MEMBERS NEW TO AGA DC

<i>Ijeoma Adetoye</i>	<i>Ernst & Young</i>
<i>Phyllis L. Anderson</i>	<i>GAO</i>
<i>Maria E. Arias-Buchanan</i>	<i>IRS</i>
<i>Zafar Baig</i>	<i>Deloitte Consulting LLP</i>
<i>James W. Beall</i>	<i>Dept of the Interior</i>
<i>Nicole M. Bisenius</i>	<i>GCE</i>
<i>Juanakee Calhoun</i>	<i>NASA</i>
<i>Matthew C. Casey</i>	<i>KPMG LLP</i>
<i>Margaret T Castro</i>	<i>KPMG LLP</i>
<i>Alexander M. Dashevsky</i>	<i>Bureau of Public Debt</i>
<i>Barbara De Lisa</i>	<i>AOC Solutions</i>
<i>Ritzie Dela Rosa</i>	<i>KPMG LLP</i>
<i>Sean M. Donohue</i>	<i>BAI Inc.</i>
<i>Curtis Eward</i>	<i>AOC Solutions</i>
<i>Donna L. Garnett</i>	<i>NASA</i>
<i>John B. Guinan</i>	<i>ERP Product Services Group</i>
<i>Zachary Haning</i>	<i>AOC Solutions</i>
<i>Kelly Harrell</i>	<i>KPMG LLP</i>
<i>Sharon D. Hart</i>	<i>US Air Force</i>
<i>Kevin Hawkins</i>	<i>Protiviti Government Services</i>
<i>Khatrina Griffith Higgs</i>	<i>Federal Retirement Thrift Investment Board</i>

Welcome, New Members!

MEMBERS NEW TO AGA DC

<i>Brittany Hopwood</i>	<i>CliftonLarsonAllen LLP</i>
<i>Ethelyn L. Howard</i>	<i>IRS</i>
<i>Jonathan Hsieh</i>	<i>US Coast Guard</i>
<i>Bami John</i>	<i>Moyamba Descendants Foundation</i>
<i>Tonya R. Johnson</i>	<i>USDA</i>
<i>Ashley Lawrence</i>	<i>AOC Solutions</i>
<i>Karen A. Lister</i>	<i>KPMG LLP</i>
<i>Adam Liu</i>	<i>FEC</i>
<i>Sanjeev Mehta</i>	<i>Amoris Financial Consultants Inc.</i>
<i>Margaret Moga</i>	<i>Government of the District of Columbia</i>
<i>Adam J. Mohr</i>	<i>Deloitte Consulting LLP</i>
<i>Jessica Monico</i>	<i>AOC Solutions</i>
<i>Mohsin R. Mughal</i>	<i>Smithsonian Institution</i>
<i>Kayode Olawumi</i>	<i>Smithsonian Institution</i>
<i>Chris Polen</i>	<i>Dept of Labor</i>
<i>Angela Rey</i>	<i>Unisys</i>
<i>Nicole Roberts</i>	<i>EPA</i>
<i>Jennifer A. Ruffin</i>	<i>GSA</i>
<i>Kristin Salvatora</i>	<i>US Air Force</i>
<i>Maria Sasscer</i>	<i>DHS</i>
<i>Justin D. Schachner</i>	<i>KPMG LLP</i>

Welcome, New Members!

MEMBERS NEW TO AGA DC

Rebecca G. Schrier

Grant Thornton LLP

Benjamin R. Smith

GCE

Rachel C. Soronson

Dept of the Treasury

Jennifer Spruill

KPMG LLP

April Tishkevich

Dept of the Treasury

Walter B. Trivett

Department of Homeland Security

Jacqueline Wall

FCC

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 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 rollouts of new systems; appointments or promotions; employment opportunities; and noteworthy accomplishments by our members. We also welcome digital photos that accompany your submission.

The deadline for submitting articles to appear in the **May 2012** issue is **April 20, 2012**. Please send your comments and contributions to **Jorge Asef-Sargent** and **Deborah Khavkin**, the newsletter editors for the 2011-2012 program year, at jasef-sargent@kpmg.com and dkhavkin@kpmg.com.



THANK YOU
For Your Support

AGADC



Grant Thornton

CGFM News and Upcoming Events

By Karl Payne and Leon Fleischer



Greetings! Leon and I have been very busy providing a wealth of CGFM opportunities to our membership. And, we are excited to highlight the following CGFM opportunities and accomplishments. As always, if you have questions or interest in CGFM please feel free to contact Leon or myself at kpayne@kpmg.com and fleischerl@sec.gov.



New CGFM's – Congratulations!

From January through December 2011, 74 DC Chapter members have entered the distinguished ranks of Certified Government Financial Managers. These 74 new DC Chapter CGFMs represent a 32% increase over the number of new CGFMs we added in 2011. We are proud to present the names of each of these new CGFMs in this issue of the DC Chapter Newsletter – make sure to check it out, and join us and the rest of the Chapter in congratulating your fellow members on this great professional achievement.

Update on the CGFM Training Classes

Last month, the Chapter completed its second free CGFM training class. During this very popular class, a professional AGA Instructor guided 32 students through a comprehensive six days' of instruction covering all three modules of the CGFM exam. This Class, like many of the AGA opportunities available to our Chapter members is provided free of charge by your Chapter leadership. The feedback from the participants in both this class and the class held in February has been very encouraging and we are optimistic that this will result in many future CGFMs! The class included a broad cross section of contractors and employees serving federal, state and local governments in and around the DC metropolitan area. These students have taken the first step in the rewarding journey to CGFM certification. If you would like to join this journey, keep an eye out for upcoming training and exam opportunities offered through this Chapter, our neighboring DC metropolitan Chapters, and the National AGA. New classes will be available next year. In addition, the National AGA offers various incentives during the year, and exam and intensive review opportunities at many of their national conferences.

New CGFM Scholarship Program

In an effort to provide new programs and opportunities to help our members achieve their CGFM certification goals, the DC Chapter in February established a CGFM Scholarship Program for the first time. This program allows recipients of the scholarship to be reimbursed the full purchase cost of their exams, once they have passed all three required exams. Additionally, there will be a 2nd upcoming opportunity featuring an essay contest (on subject of why do you want to be a CGFM and how will it benefit you) in which the winners will receive free training study guides. There will be further information regarding this essay contest sent out in soon – please be on the lookout for this.

CGFM News and Upcoming Events

Proudly Display your CGFM Designation at Chapter Luncheons

Do you attend the DC Chapter's monthly luncheons? I hope you do – it is a terrific opportunity to network, socialize, hear interesting speakers and gain CPE's. And, when you pick up your name tag at the luncheon registration table, make sure to let the attendant know that you are a CGFM and they will give you a CGFM sticker. Proudly display it on your name tag, and let all of your colleagues know that you have attained a highly valued and recognized certification of your professionalism and competence.



DC AGA March CGFM Class

AGA's CGFM Website – It's a Great Place for Information

Have you visited the CGFM Certification Directory on the AGA national website? If not, make sure to check it out at www.agacgfm.org/cgfm. You will find a wealth of valuable information that will help you along your path to attaining certification. Just some of the topics you will find covered on the website are: Why Earn the CGFM, Where Do I Start, What Do Exams Cover, How Do I Prepare, How Do I Purchase Exams, and How Do I Maintain a CGFM. And, of course, Leon and I are available at a Chapter level to answer any of your questions or concerns.



Please feel free to reach out anytime.

Congratulations to the New DC Chapter CGFM's in 2011!

From January through December 2011, the following 74 DC Chapter members have entered the distinguished ranks of Certified Government Financial Managers. Since its inception in 1994, the Certified Government Financial Manager (CGFM) designation has become the standard by which government financial management professionals are measured. The CGFM designation recognizes these financial management professionals for the high degree of education, experience and ethics they have attained. Please join the entire DC Chapter in congratulating these members in this significant professional achievement.

Dr. Cyprian O. Ejiasa, CGFM, CPA

Mr. Adam D. Lake, CGFM

Mr. Alvin A. Frazier, CGFM

Mr. Boris G. Lyubovitsky, CGFM, CPA

Mr. Chantz W. Beck, CGFM

Mr. Chris Yfantis, CGFM

Mr. Christopher R. Kikel, CGFM

Mr. Cordell P. Olive, Jr., CGFM, CPA

Mr. Daanish A. Ahmed, CGFM

Mr. Derek Alan Henderson, CGFM

Mr. Dipenkumar Patel, CGFM

Mr. Drew H. Rosen, CGFM

Mr. Edward C. Fontaine, Jr., CGFM

Mr. Francis T. Costello, CGFM

Congratulations to the New DC Chapter CGFMs in 2011!

Mr. Franklin H. Sanders, Jr., CGFM

Mr. Henry H. Koh, CGFM

Mr. Ishmael Intsiful, MBA, CGFM

Mr. James Edward Conklin, CGFM

Mr. James Hodge, CGFM

Mr. Jason Christopher Collins, CGFM

Mr. Jonathan Fegler, CGFM

Mr. Kirke E. Everson, CGFM

Mr. Kyle D. Brown, CGFM

Mr. Larry D. Allen, CGFM

Mr. Mark M. Sanchez, CGFM

Mr. Reginald Arthur Augustus, CGFM

Mr. Richard Bryan May, CGFM

Mr. Ronald Millspaugh, CGFM

Mr. Ronnie A. Goode, CGFM

Mr. Scott M. Schillereff, CGFM

Mr. Sherif R. Ettefa, CGFM

Mr. Steven Kelley, CGFM

Mr. Thomas E. Ossim, CGFM

Mr. William A. Van Der Grift, CGFM

Mr. William Michael Revelle, CGFM

Mrs. Ana Yanci Chaletzky, CGFM

Mrs. Betty C. Killillay, CGFM, CPA

Mrs. Carol L. Britton, CGFM

Mrs. Corrinne Bridgewater, CGFM

Mrs. Geraldine Anne Gour, CGFM

Mrs. Jeanne Maire Conklin, CGFM

Mrs. Joslyn Cicely Marshall, CGFM

Community Service

In the month of April we will continue our tradition of helping the nation's homeless by supporting DC Habitat for Humanity. DC Habitat for Humanity works to eliminate poverty housing and homelessness in the nation's capital by building affordable, energy- and resource-efficient homes for people in need. More details on this activity will be provided at via e-mail notices.

Please bring your old cell phones and used eye glasses to our May luncheon. At this time we will be collecting used eye glasses for the Lion's Club and used cell phones for HopeLine sponsored by Verizon Wireless Communications. Verizon Wireless' HopeLine program turns unused wireless phones into support for victims of domestic violence. Verizon Wireless collects no-longer-used wireless phones, batteries and accessories in any condition from any wireless service provider. Proceeds from the HopeLine program are used to provide wireless phones and cash grants to local shelters and non-profit organizations that focus on domestic violence prevention and awareness. The Lion's Club Recycle for sight program provides used eye glasses for developing countries throughout the world to ensure that needy children and adults have eyeglasses. Donated eyeglasses are provided to the Lion's Club's Eyeglass Recycling Centers that are located throughout the world. The used eyeglasses are cleaned and classified by prescription and then they are distributed to those in need by Lion volunteers and other organizations worldwide.

Details about these events will be provided later in April. Please contact Lloyd A. Farmer 703-294-4473 or Tonya Allen Shaw 202-720-5026 if you are interested in these programs.

Connect to the World of Government Accountability



AGA serves government accountability professionals by providing quality education, fostering professional development and certification, and supporting standards and research to advance government accountability.

Click on the link below to view a short AGA video:
<http://www.agacqfm.org/downloads/agaweb.wmv>

Early Careers Corner

Thanks to all for attending the Early Careers fondue party. You can view the pictures in the ‘Snapshots’ section to see how much fun we had!

Our next event will be an evening of Comedy & Cocktails. Date TBA in April so please be on the lookout for an upcoming e-blast with all the details.

Check out our upcoming events:

- May – Mini Golf Tournament (Date TBD)
- June 9th – DC Chapter Awards Gala (FREE for Early Careers!)

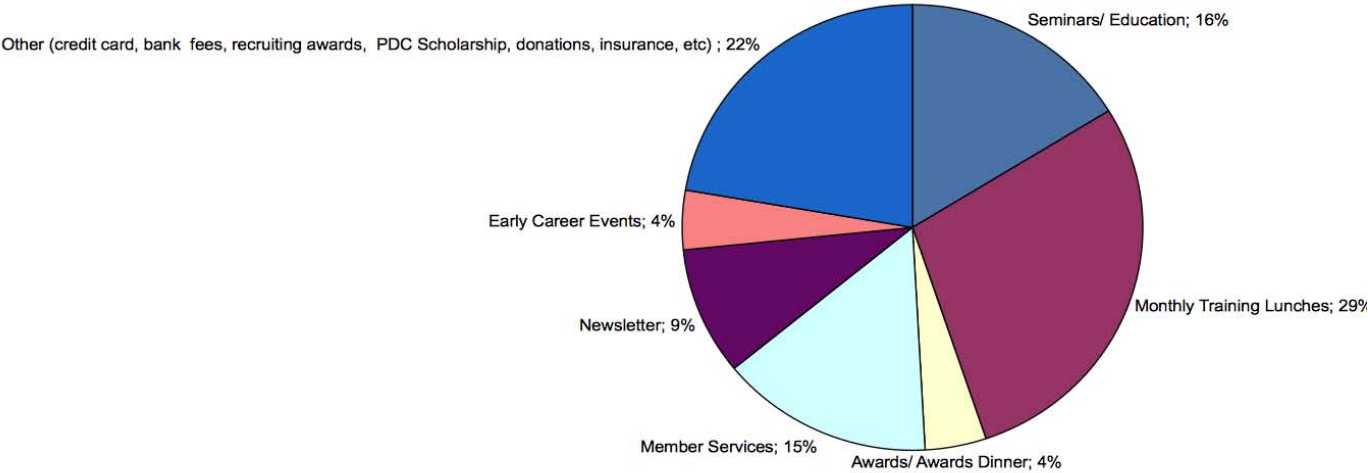
Regards,

Lena Lewis & Stephen Wills

Lena Lewis and Stephen Wills
Directors, AGA DC Chapter Early Careers

Treasurer Report from Christy Beck

AGA DC Chapter Year to Date Expenses as of 2/29/12





11th Annual AGA-DC / GWSCPA Education Conference

“Tackling Financial Management Challenges in Extraordinary Times”

May 15th & May 16th, 2012

**Ronald Reagan Building and
International Trade Center (Pavilion Ballroom)
1300 Pennsylvania Ave, NW, Washington, DC**

Registration is OPEN for the 11th Annual AGA-DC Chapter / GWSCPA Educational Conference!! Hurry and take advantage of “Early Bird Pricing” through March 31st!

This year’s conference will address how financial management professionals are “doing more with less” in the face of historic budget cuts and financial issues. Participants will have the opportunity to earn up to 16 hours of CPE by attending sessions such as the following:

- **Day 1 Opening Remarks: OMB Update – *Danny Werfel***, Controller, OMB, Office of Federal Financial Management.
- **Ethics Training** will focus on the latest changes in the Commonwealth of Virginia but will also address ethical dilemmas from a broader perspective. The course is designed to meet the annual ethics requirements for Virginia CPAs (and provides 2 hours of ethics CPE for Maryland and District of Columbia CPAs) – ***Aimee Hollenhorst***, CPA.
- **Standards – What More is in the Works? - *Wendy Payne***, Executive Director, FASAB. Attendees will learn how the Federal Accounting Standards Advisory Board is tackling standards setting in extraordinary times. The speaker will review how the Board’s priorities are impacted by current conditions and discuss new projects on risk, leasing, and investments. An update regarding recent proposals regarding PP&E accounting as well as funds from dedicated collections will be provided.
- **Overview of SSA OIG Initiatives - *Gale Stone***, Deputy Assistant Inspector General for Audit-Financial Systems and Operations Audits, SSA for meeting the requirements of the Improper Payment Elimination and Recovery Act. This session will highlight initiatives of the SSA OIG as the IG Community liaison and as the auditor of the estimated \$25 billion in improper payments at the Social Security Administration.
- **Luncheon Keynote Address - *Max Stier***, Executive Director, Partnership for Public Service.
- **Day 2 Opening Remarks : GAO Update - *Gene Dodaro***, Comptroller General of the United States, Government Accountability Office.
- **Cutting Costs to Drive Efficiency** with invited panelists: ***Pamela Haze***, Deputy Assistant



Secretary, Department of Interior; **Anne Rung**, Senior Director of Administration, Department of Commerce; and **Jim Taylor**, CFO Department of Labor.

- **CFO Career Council** - Perspectives from current and former CFO's regarding their journey, experiences and the career choices they made. They will share the lessons they have learned and the way they manage to achieve mission success in the Federal CFO world of Congress, OMB, contractors and the bureaucracy. Invited panelists include: **Mary Ann Woodson**, Chief Financial Officer, National Credit Union Administration and **Wes Miller**, Director of Resource Management, US Army Corps of Engineers.
- And additional topics such as "Shared Services – A New Perspective", "The OIG Panel", and much more!

Registration:

Early Bird Registration is open now through March 31st, 2012. Pricing is as follows:

Members: \$425 Non-Members: \$550

Regular Registration: April 1st - May 7th 2012

Members: \$500 Non-Members: \$625

Group Discounts are provided as follows:

- A group of 3 or more registrants will be provided a 5% discount
- A group of 6 or more registrants will be provided a 10% discount

Please contact Yvonne Matsko at matsko_yvonne@bah.com to register a group.

Follow this link for more information and to register today!

http://agadc.org/page.php?name=conference_information

FASAB Article

Estimation of Federal Agencies' Asbestos Liabilities Going in Effect October 1st Is Your Agency Ready?

by Julia E. Ranagan, CGFM, CPA

Disclaimer: The information contained in this article is the unofficial view of one of the FASAB staff members. Official positions of the FASAB are determined only after extensive due process and deliberations. This article is non-authoritative and should be treated as such. Authoritative implementation guidance is contained in Technical Release 10, Implementation Guidance on Asbestos Cleanup Costs Associated with Facilities and Installed Equipment, located at http://www.fasab.gov/pdf/files/handbook_tr_10.pdf. Federal agencies should develop a methodology after reviewing authoritative FASAB guidance and consulting with their auditors.

As most federal agencies know, Technical Bulletin 2006-1, Recognition and Measurement of Asbestos-Related Cleanup Costs, which clarifies the required reporting of liabilities and related expenses arising from asbestos-related cleanup costs, will go in effect October 1, 2012.¹

This means that, if your federal agency owns buildings, facilities, ships, or other tangible property, plant, and equipment (PP&E) that contain any form of asbestos, your agency will need to (1) estimate both friable and nonfriable asbestos-related cleanup costs; (2) recognize a liability and related expense for those costs that are both probable and reasonably estimable,² and (3) disclose information related to friable and nonfriable asbestos-related cleanup costs that are probable but not reasonably estimable in a note to the financial statements.³

Several agencies, including the U.S. Departments of Justice and Energy, have early implemented the requirements of Technical Bulletin 2006-1. Several other agencies, including the U.S. Department of the Interior and the National Aeronautics and Space Administration, have expended significant resources surveying PP&E and developing a methodology for estimating their asbestos liability.

On June 14, 2011, FASAB staff hosted a roundtable on implementation of Technical Bulletin 2006-1 to provide an opportunity for the federal community to learn about others' experiences and methodology for estimating asbestos cleanup costs and discuss best practices and issues surrounding implementation of 2006-1.

The roundtable was attended by more than 28 participants composed of preparers, auditors, and consultants representing over a dozen federal and private sector organizations. A wealth of information was shared by participants including methodologies currently being developed by preparers and tips from auditors for documenting a liability estimate.

1. As a result of Technical Bulletin 2011-2, Extended Deferral of the Effective Date of Technical Bulletin 2006-1, Recognition and Measurement of Asbestos-Related Cleanup Costs.

2. Consistent with the current guidance in Statement of Federal Financial Accounting Standards (SFFAS) 5, Accounting for Liabilities of the Federal Government; SFFAS 6, Accounting for Property, Plant, and Equipment, Chapter 4: Cleanup Costs; and Technical Release (TR) 2, Determining Probable and Reasonably Estimable for Environmental Liabilities in the Federal Government.

3. Consistent with SFFAS 5, SFFAS 6, and TR 2.

FASAB Article (cont'd)

One of the roundtable participants stated that his agency was “looking for a solution that was cost-effective, got to the heart of materiality, and resulted in a reasonable estimation.” He noted that his agency’s approach is an estimate and should be viewed that way instead of being viewed as an absolute number. This is an important point to pick up on—there is a concern that some agencies may try or be trying to come up with such an exact and thorough and complete calculation that they are overlooking the fact that **the standards only require a reasonable estimate**, which is in the judgment of a reasonable person.

Another important lesson learned that was shared by participants at the roundtable is that there are multiple options for developing an estimate of an asbestos-related cleanup cost liability; **a survey of PP&E is not the only acceptable option**. One agency shared that they considered four different approaches before selecting the basis for their methodology (survey assessment, demolition / renovation, straight-line average, and abatement).⁴ The agency shared the pluses and minuses of each approach based on their individual situation and the ultimate reasons for selecting the approach (abatement) they ended up going with.

The participants noted that they **used various assumptions** to cut down on the total population of PP&E that needed to be assessed for asbestos contamination and to further refine their methodology. Participants in the roundtable shared some of the assumptions they used in their agency’s analysis based on their prior experience and specific circumstances, such as:

- Only real property assets are reasonably likely to have asbestos-related cleanup costs;
- Certain categories of real property (e.g., runways, roads, sidewalks, and streetlights) were excluded from the analysis because they are not reasonably likely to have asbestos-related cleanup costs;
- 99.5% of the structures that contained asbestos were built before 1981; therefore, selecting

Comments from Roundtable Participants

“You should have a good estimate upfront that you can defend and then work to refine it over time.”

“We were looking for a solution that was cost-effective, got to the heart of materiality, and resulted in a reasonable estimation.”

“It is the 80/20 rule—you want to put 80% of your effort into the big part of the liability.”

“Developing a cost estimate through a cost model might be a good approach, but it’s important to segregate the population of facilities into categories because different types of properties have different characteristics that would lend themselves to different costs.”

“Thoroughly documenting the process you followed as well as establishing the proper controls help to make an estimate auditable.”

4. Each of these options is described in more detail in the complete minutes to the roundtable posted at http://www.fasab.gov/pdf/minutes_asbestos_roundtable.pdf.

FASAB Article (cont'd)

buildings with construction dates before 1981 would capture all material costs;

- Costs to be considered are only for remediation/removal and not maintenance because routine maintenance is expensed as it is incurred; and,
- There are a number of different structures in each of their operation centers—some are research, some are operational—but based on the information obtained, they are similar enough to be able to extrapolate from one center to another; they are not unique enough to worry about doing a center by center analysis.

One of the auditor participants at the roundtable (“Presenter 4”) acknowledged that many agencies do not have detailed records on their facilities population and need to make several assumptions about their population and asbestos removal costs. He stated that agencies should “have a good estimate upfront that you can defend and then work to refine it over time, replacing some of the assumptions with facility-specific data or category-specific data.”

Presenter 4 suggested the following general principles:

- According to the accounting standards, if costs are probable and measurable, you have to record a liability;
- The estimates for that liability have to be based on the best information available at the reporting date;
- If everyone had perfect knowledge about all their facilities and knew their asbestos contents and the future costs for abatement, you would not need an estimate; you would be able to just record the liability. However, we live in a world where we do not know a lot of things but it is important that the estimate at the reporting date be as good as you can make it and based on valid assumptions and the best information you have available about your facilities and the asbestos-related cleanup costs;
- No one has unlimited time or unlimited money so you assess the costs and the benefits of obtaining the information. It would be great to have an asbestos survey for every building in your population, but, of course, that is not practical. You cannot spend half of your accounting budget satisfying this one accounting requirement, which, in the overall scheme of things, is probably not a big part of your financial statements.

Comments from Roundtable Participants

“Many commercial entities have been able to conclude that their liability is immaterial because the fair market value of cleaning up a facility 50+ years out there is often not material to the financial statements. That does not apply in the federal world because the standards require current cost so we do not have the ability to discount back.”

“Upfront, remedial, and repetitive education of your technical and programmatic people to get them to understand what you are using the information for, most importantly what you are not using it for, and the level to which they have to go to provide it for cost/benefit, will save you a lot of time in the long run in winning them over as to what you’re doing and what you’re using it for.”

“I don’t think it was necessarily difficult; it was just a matter of trying to lay out the different possibilities and walking through each one of those.”

FASAB Article (cont'd)

- As you go through developing your methodology and accumulating your information, make sure you have your auditors on board and they understand what your approach is and what your assumptions are, and they get a chance to provide feedback on those. As you have probably experienced, it is better to discuss things early and have no surprises later.
- This is a team effort; you need to have several divisions or organizations within your entity involved; property management and others need to provide information to the CFO shops to make the estimate as good as you can. There is probably not a CFO shop in any entity that has enough information on its own to develop an estimate.
- It is also helpful to reach out to your colleagues in other entities on a regular basis.

Comments from Roundtable Participants

“Coming up with a logic flow and then determining what the assumptions are going to be is pretty straightforward; most of us have done that in a number of different areas for financial statements. That is the beginning part; the hurdle is to leverage and get hold of enough information to apply to a model.”

“You have to consider the cost/benefit of how much better your estimate would be versus how much more it is going to cost to get the additional data points needed to refine the estimate.”

Presenter 4 stated that **there are two main pieces**

of information that are needed to record a liability for asbestos-related cleanup costs: (1) a population of facilities that are likely to contain asbestos; and (2) information on how much it will cost to remove the asbestos from the population. Assumptions and information that is already available at the reporting date can be used to develop a methodology for determining what that population is and how much it will cost to abate.⁵

Another key piece of information shared was the **use of an allowance**. Many agencies have a significant number of relatively small structures such as guard shacks, sheds, maintenance buildings, etc., that they may be inclined to treat more like the larger buildings as far as gathering data and developing an estimate, but a possible alternative is to use an allowance method for these types of structures. In keeping with the pursuit of a reasonable estimate, the allowance method for immaterial groups of structures would be even more in line with a reasonable estimate; agencies probably would not justify spending the time to come up with a better estimate for groups of relatively small structures. Presenter 4 noted that materiality does play a role; at some point the individual structures are not material enough to justify the costs of developing a detailed estimate. However, in his experience, if an agency has a lot of these types of structures, someone has cleaned up some of them so you would have an idea, within your organization, of what it takes to clean them up.

Another participant added that they add a contingency factor to their calculation to account for uncertainty with current assumptions and other unknowns that could result in an understatement of their asbestos liability.

5. Presenter 4's additional thoughts on this are described in detail in the complete minutes to the roundtable posted at http://www.fasab.gov/pdf/minutes_asbestos_roundtable.pdf.

FASAB Article (cont'd)

Complete minutes from the June 2011 roundtable are available on FASAB's Web site at

http://www.fasab.gov/pdffiles/minutes_asbestos_roundtable.pdf. Technical Bulletin 2006-1 is available at http://www.fasab.gov/pdffiles/handbook_tech_bulletin_2006_1.pdf and the implementation guide to Technical Bulletin 2006-1 is contained in Technical Release 10, Implementation Guidance on Asbestos Cleanup Costs Associated with Facilities and Installed Equipment, located at http://www.fasab.gov/pdffiles/handbook_tr_10.pdf.

Technical Bulletin 2006-1 will be in effect for reporting periods beginning after September 30, 2012. Last year, FASAB granted the requested deferral of Technical Bulletin 2006-1 to afford the Chief Financial Officers (CFO) Council an opportunity to coordinate implementation through the sharing of relevant data and experience. Agencies are expected to fully implement Technical Bulletin 2006-1 for fiscal year 2013, which begins on October 1, 2012.

Questions related to this article, Technical Bulletin 2006-1, or the minutes of the June 2011 roundtable may be directed to FASAB staff member Julia Ranagan at 202.512.7377 or ranaganj@fasab.gov.

Comments from Roundtable Participants

"Many commercial entities have been able to conclude that their liability is immaterial because the fair market value of cleaning up a facility 50+ years out there is often not material to the financial statements. That does not apply in the federal world because the standards require current cost so we do not have the ability to discount back."

"Upfront, remedial, and repetitive education of your technical and programmatic people to get them to understand what you are using the information for, most importantly what you are not using it for, and the level to which they have to go to provide it for cost/benefit, will save you a lot of time in the long run in winning them over as to what you're doing and what you're using it for."

"I don't think it was necessarily difficult; it was just a matter of trying to lay out the different possibilities and walking through each one of those."

Julia E. Ranagan, CGFM, CPA joined the staff of the Federal Accounting Standards Advisory Board in March 2004. She served as the 2005 – 2006 editor of the Washington Connection and has been a member of AGA since April 1996.

Ronald J. Lynch Scholarship Award

The AGA Washington DC chapter awards committee is seeking nominees for the Ronald J. Lynch Memorial Scholarship Award. Annually, the Chapter presents one scholarship award for up to \$1,000 to a Washington DC chapter member for the furtherance of professional education. An accredited university undergraduate degree course, graduate courses, CPA review programs and other professional development programs are covered by the scholarship. The scholarship will be awarded to the winning nominee at the Chapter's annual awards banquet. Nominees will be evaluated based on the following:

1. Type of course/program
2. Contributions to the Washington Chapter
3. Years of professional experience
4. Applicant's application

If you or someone you know meet the criteria or if you should have any questions, please contact Eleanor Long at Eleanor.long@ey.com or 202-327-5903 for an application.

Annual Member Awards Gala

JW MARRIOTT®
WASHINGTON DC



Saturday, June 4

Annual Member Awards Dinner and Celebration
Saturday, June 9

Kim and Kris, Demi and Ashton, Jennifer and Marc...

Don't worry ladies and gentlemen your relationship with AGA will never fail you! Come share the magic of another Fabulous Awards Gala on Saturday, June 9 at the J.W. Marriott DC located at 1331 Pennsylvania Avenue NW.

6 – 7pm, cocktail reception
7 – 9pm, dinner and awards ceremony
9 – 11pm, dancing with DJ Ronnie
Black tie Optional

\$25 per person
Cash Bar



We have reserved a block of 10 rooms at \$190 for the night of June 9. But this is only available if you book by noon on May 4. Call 800-393-2503 to reserve your room before this offer expires!

See you there!

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Luncheon Speaker: Mark Easton (DoD)



Mr. Easton assumed his current position as the Deputy Chief Financial Officer (DCFO), Office of the Under Secretary of Defense (Comptroller) in May 2009. Mr. Easton is the principal advisor to the Department of Defense (DoD) Comptroller/Chief Financial Officer (CFO) and senior staff on all issues involving the amended CFO Act of 1990 and related financial management reforms. He is responsible at the executive level for ensuring DoD budget and financial execution in support of national security objectives, particularly as it relates to finance/accounting policy and systems, management control systems, and general business transformation programs. Further, he ensures DoD complies with legislative and executive financial management mandates leading to the effective and efficient use of DoD resources.

Prior to becoming the Department's DCFO, he served five years as the Deputy Assistant Secretary of the Navy and Director for Financial Operations, within the Office of the Assistant Secretary of the Navy, Financial Management and Comptroller. In this position, he was responsible for Department of the Navy financial improvement initiatives that involve systems and processes employed by the 9,000 Navy-Marine Corps financial managers. He was appointed as a member of the Senior Executive Service in January 2003, serving initially as Director, Defense Finance and Accounting Service Cleveland and the Senior Navy Client Executive for DFAS.

He retired as a Captain in September 2002, following a 29-year career in the Navy Supply Corps, serving in assignments both afloat and ashore. At Sea, he served as the Supply Officer in the Battleship, USS New Jersey. Ashore he was the Commander of DFAS Pacific, providing support for all four military services from locations in Hawaii and Japan. Prior to this assignment he served as the Executive Assistant and Naval Aide to the Assistant Secretary of the Navy, Financial Management and Comptroller.

A native of Kansas City, Mo., he holds a Bachelors of Science in Economics from Miami University (Ohio) and a Master of Business Administration from the University of Michigan. He has completed the Executive Development Program at the Northwestern University Kellogg Graduate School of Business and is a graduate of the National Defense University's Industrial College of the Armed Forces. He is a Certified Defense Financial Manager.

Mr. Easton has received various personal awards, including the Defense Superior Service Medal and two Navy Civilian Superior Service Awards.

Mentorship

If interested in becoming a mentor, please reach out to Kesha Pendergrast at pendergrast_kesha@pendergrastconsulting.com to get your assignment.

As we continue to increase our mentors, we'll begin pairing new mentees with new mentors.

If you would like to be a mentor, and learn more about AGA DC Mentorship Program, please feel free to contact us.

Kesha Pendergrast, Director of Mentorship (Pendergrast_kesha@pendergrastconsulting.com)
Sharnell Montgomery, Assistant Director of Mentorship (Montgomery.Sharnel@dol.gov)

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Want to Make a Difference?

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Are you, or someone from your chapter planning to attend a career fair, or an event for college students? AGA now has an eye-catching brochure that offers information about government financial management careers and answers questions for aspiring government financial managers regarding the qualifications and skills needed to get started. It also includes a bookmark for students that directs them to the Tomorrow's Professionals website for more information. To order free copies of the brochure, please submit the collateral order form found in the Members Only section on the AGA national website www.agacgfm.org or contact **Jessica Jones** at JJones@agacgfm.org.

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Membership

Membership News and Upcoming Events

The current year membership team is thrilled for the opportunity to help the AGA DC chapter to continue growing and thriving.

Our team is made of a diverse group of people from government and private sector.

The members are:



Boris Lyubovitsky
Director



Ana Chaletzky
Assistant Director



Megan Amend
Assistant Director



James Dalkin
Assistant Director



Mimi Goodwin
Assistant Director



Sal P. Ercolano, Jr.
Assistant Director

Our main purpose is to continue building membership and attracting strong interest in all AGA DC offerings, including continuing professional education and networking opportunities.

Planned Highlights:

- **Recruitment Contest:** Membership Committee will hold again a recruitment contest. The first 20 members of our Chapter to recruit/sponsor a new member and come with the new member to a chapter luncheon will receive a \$50 Visa or Master Gift card. The new member will also receive a \$50 Visa or Master Gift card and their first luncheon free.
- **Publishing New Members' Names:** Throughout the year we will continue publishing names of all new members in the Newsletter. Also, we will start sending DC chapter new member welcome letter.
- **Photos of New Members and Sponsors at the Monthly Luncheons:** We will continue to provide a monthly newsletter article with photos/names of new members and/or sponsors recognized at the monthly Chapter luncheons.

If you have any questions and/or interested in learning more about our team, please contact:

Boris Lyubovitsky
Ana Chaletzky
James Dalkin
Megan Amend
Mimi Goodwin
Sal P. Ercolano, Jr.

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Membership (cont'd)

Recognition of AGA-DC New Members and Sponsors at the March 2012 Luncheon

AGA-DC Membership Committee Contest Winners

At the March 2012 Luncheon, Chapter President Terry Bowie presented Susan A. Betts for recruiting Myrna K. Gordon and Christy Beck for recruiting Brittany Hopwood with AGA-DC lapel pins and Visa gift cards.



Thanks to Membership Director, Boris Lyubovitsky for taking this picture.

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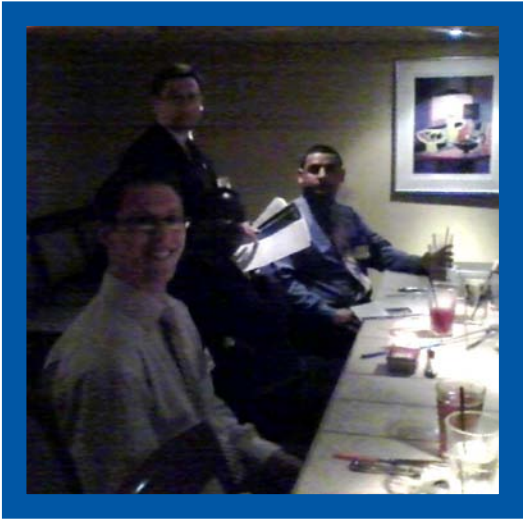
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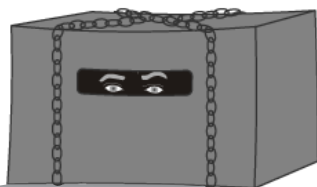
Snapshot

EARLY CAREERS FONDUE PARTY



Inside the Black Box

by Simcha Kuritzky, CGFM CPA



Appropriated Financing Sources

Background

Federal Accounting Standards Advisory Board (FASAB) Accounting Standard Number 7 says, in part (paragraph 7): "Appropriations are accounted for as a financing source when used. The remaining amount of appropriations enacted into law, but not yet recognized as 'appropriations used,' is treated as capital." Accordingly, the Standard General Ledger (SGL) Board has designated account 310100 Unexpended Appropriations - Appropriations Received to hold new appropriations on the proprietary side (credit balance), and when these are used, transaction B134 reduces equity by debiting 310700 Unexpended Appropriations - Used and recognizes the financing source by crediting 570000 Expended Appropriations. These two accounts, 310700 and 570000, always have the same balance.

Capital

What is capital? In a partnership, capital is raised when a partner deposits funds or assigns other assets to the company. In a public corporation, capital is raised when new stock is issued. Capital is therefore created by financing sources other than borrowing. So FASAB's statement that appropriations are not financing sources until they are used is contradicted by their statement that unused appropriations are capital. This is why the entry recognizing appropriations used (B134) seems superfluous. Obviously agencies are funded by appropriations (and their associated warrants), which is why equity is recognized when cash (or, in rare cases, a receivable) is booked. However, that cash has a big string attached.

Liability

Appropriations expire, unlike investments by a partner or shareholder. The appropriation is there to be spent for a particular purpose, and if it is not all spent by the time the fund closes (generally six years after the appropriation is granted), the funds are returned to Treasury. This is probably why FASAB said that appropriations are not a financing source until they are spent—because unspent appropriations will go away.

But then why treat appropriations as capital when granted? Since agencies are required to return unused appropriations to Treasury, why not instead treat them as a liability? There is already a liability model we can follow. When an agency receives payment for a reimbursement or fee in advance, they credit 232000 Other Deferred Revenue. When the revenue is earned, it is recognized by transferring the 232000 balance to a 500000 series revenue account. Why not set up a deferred credit account for unexpended appropriations that is transferred to 570000 when the funds are expended? Entry C114 for establishing the 232000 balance closely parallels entry A104 for appropriations, as shown below. liability account that closes to the main liability account at year end, so no changes would be necessary to the format of the Statement of Changes in Net Position, as follows:

	A104 Appropriation	C114 Unearned Revenue
<i>Proprietary debit</i>	101000 Fund Balance with Treasury	<i>101000 Fund Balance with Treasury</i>
<i>Proprietary credit</i>	<i>310100 Appropriations Received</i>	<i>232000 Other Deferred Revenue</i>
<i>Budgetary debit</i>	<i>411100-411900 various appropriation accounts</i>	<i>411400 Appropriated Trust or Special Fund Receipts</i>
<i>Budgetary credit</i>	<i>445000 Unapportioned Authority 462000 Unobligated Funds Exempt from Apportionment</i>	<i>445000 Unapportioned Authority 462000 Unobligated Funds Exempt from Apportionment</i>
	<i>100,000 B</i>	<i>100,000 B</i>

Inside the Black Box (Cont'd)

Adjustments could have their own subsidiary liability account that closes to the main liability account at year end, so no changes would be necessary to the format of the Statement of Changes in Net Position, as follows:

	<i>Current Account</i>	<i>Possible New Account</i>
<i>Cumulative</i>	<i>310000</i>	<i>233000</i>
<i>Appropriations Received</i>	<i>310100</i>	<i>233100</i>
<i>Transfers-In</i>	<i>310200</i>	<i>233201</i>
<i>Transfers-Out</i>	<i>310300</i>	<i>233202</i>
<i>Adjustments</i>	<i>310600</i>	<i>233300</i>
<i>Used</i>	<i>310700</i>	<i>233500</i>
<i>Prior-Period Adjustments Due to Corrections of Errors</i>	<i>310800</i>	<i>233911</i>
<i>Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year</i>	<i>310500</i>	<i>233912</i>
<i>Prior-Period Adjustments Due to Changes in Accounting Principles</i>	<i>310900</i>	<i>233921</i>

Consolidated Statements

In consolidating agency statements for the Financial Report of the U.S. Government, both agency equity and the fund balance with Treasury that gives rise to the equity are eliminated. The consolidated net position is just equal to federal assets net of liabilities. This is another reason to classify unused appropriations as a liability, because it is more natural to eliminate assets against liabilities than against equity.

Simcha Kuritzky

Simcha Kuritzky, CGFM CPA

Comments and critiques, as well as specific questions or suggestions for future topics, are always welcome. Send them to

Simcha.Kuritzky@CGIFederal.com, and not to the AGA.

This column is provided as part of a free exchange of ideas in federal accounting, and is not reviewed substantively before publication.

Meetings Team

Ryan Bolz



The Meetings Committee would like to once again thank all of YOU and Clyde's Restaurant for an outstanding March luncheon. We continue to have sellout crowds month after month! That is a testament to the excellent line up of speakers that we have this year, along with the great teamwork from all of our chapter members. For the April luncheon, please ensure to sign-up early, as we expect another early-sell out. Also, make sure you get to Clyde's on time to enjoy the 3-course meal that is offered.

Mark Kandra



We shall see you April 18th at Clyde's – Gallery Place/Chinatown.

Ryan Bolz and Mark Kandra

Ryan Bolz, Mark Kandra
Meeting Team

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Calendar of Events - 2011/2012 Program Year

Month	Luncheons	Community Service	Education / CGFM	Membership Services	Early Careers	CEC Meetings
April	18	21	18	7	TBD	
	April Luncheon <i>Location: Clyde's of Gallery Place</i> <i>Time: 11:30am - 1:30pm</i> Speaker: Mark Easton, Deputy Chief <i>Financial Officer at DoD</i> CPE: 1.0	D.C. Habitat for Humanity <i>Location: TBD</i> Time: TBD	Audio Conference - Find Strength in Numbers: Sampling Techniques to Improve Financial Audit, Control and Program Performance <i>Location: 901 15th Street, NW, Washington, DC room 4070</i> Time: 2:00pm CPE: 2 Reservation Deadline: 16 Apr	Virginia Wine Tour <i>Location: TBD</i> Time: TBA	Comedy Night <i>Location: TBD</i> Time: TBD	Teleconference #: 888-283-7402 Access code: 2809637 12:00 - 1:00pm
May	8	15	15 - 16 / 23	12	TBD	
	May Luncheon <i>Location: Clyde's of Gallery Place</i> <i>Time: 11:30am - 1:30pm</i> Speaker: TBA CPE: 1.0	Cell Phone & Eye Glasses Collection and Donation During May Luncheon	Spring Conference <i>Location: Ronald Reagan Building</i> Speaker: Various CPE: 8 *** Audio Conferences: Carlo Ponzi or Bernard Madoff—Who Was the Bigger Villain? / Ethics Dilemmas—Recognizing, Analyzing, and Resolving Situations Where There Are Two Right Choices <i>Location: 901 15th Street, NW, Washington, DC room 4070</i> Time: 2:00pm CPE: 2 Reservation Deadline: 7 May / 21 May	Upcoming Event <i>Location: TBA</i> Time: TBA	Mini Golf Tournament <i>Location: TBD</i> Time: TBD	Teleconference #: 888-283-7402 Access code: 2809637 12:00 - 1:00pm
June	9			TBD		
	Annual Awards Gala <i>Location: JW Marriott - 1331 Pennsylvania Avenue Northwest</i> <i>Washington D.C., DC 20004</i> Time: 6:00pm			Washington Nationals Game <i>Location: Nationals Park</i> Time: TBA		
NOTES						
	Early Careers - April - Comedy Night - Location/Time/Date: TBD Community Service - May Luncheon - Eye Glass / Cell Phone Donation Member Services - June - Nationals Game - Nationals Park - Time: TBD					

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