

THE WASHINGTON CONNECTION



Washington DC Chapter • P.O. Box 423 • Washington, D.C. 20044-0423 • (703) 758-4080 • October 1999

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Upcoming Events:

October 25-27, 1999: AGA's
Eighth Annual State and Local
Government Leadership Con-
ference, Albany, NY

November 1, 1999: Washington Chapter's 1999 Financial Reporting Update, JW Marriott, Washington DC

November 4, 1999: Monthly Luncheon Meeting featuring Michael Dombeck, Chief, Forest Service, at the Grand Hyatt

January 27-28, 2000: AGA's Eleventh Annual Federal Leadership Conference, Washington, DC



*Karen Cleary Alderman,
Executive Director, JFMIP*

all stakeholders.

On October 1, 1999 JFMIP will announce the results of the first round of the new testing and qualification process for core financial systems. This accomplishes a major milestone in the Chief Financial Officers Committee strategy to improve Federal Financial Systems. Ms. Alderman will present a summary of the major outcomes and lessons learned from this new process.

**1999/2000 AGA Washington DC Chapter
Monthly Luncheon and CPE Session**

Thursday, October 14 :
Grand Hyatt Hotel

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

11:30 to 12:00
12:00 to 1:10 pm
Announcements
Lunch
Luncheon Speaker
1:15 to 4:00 pm
1:15 to 2:30 pm
2:30 to 2:45 pm
2:45 to 4:00 pm

Social Luncheon Meeting (1 CPE):
Afternoon Session (3 CPEs):
CPE Session
Break
CPE Session

Costs:

Luncheon:	Members	\$19.00
	Non-members	\$30.00
Luncheon & Afternoon CPE Session:	Members	\$40.00
	Non-members	\$50.00
Afternoon CPE Session Only:	Members	\$30.00
	Non-members	\$40.00

For reservations, please call the AGA Washington Chapter voice mail line at (703) 758-4080 and select option 1. If you prefer, you can register by email to jdonlon@gt.com or you can register at our homepage: www.agadc.org. Please forward your name, agency/company, and telephone number.



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AGA Washington DC Chapter 1999 Financial Reporting Update November 1, 1999

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Reservations made and not honored
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1999.

To Register

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Association of Government

Accountants

Washington DC Chapter

P.O. Box 423

Washington, DC 20044-0423

President's Message

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Washington, DC Chapter
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Welcome to FY2000! It's only the beginning of many steps that will bring us into the 21st Century. One particular step that we in the federal financial community will be taking will be in using the new JFMIP process for acquiring core financial management systems. Our luncheon speaker will be the JFMIP Executive Director, Karen Alderman, who will give us an overview of this new program and the benefits that we will enjoy with this enhanced process. All of us work with financial systems and know that changes are occurring rapidly with technology in general, but even more so with the functionality of financial systems. It's really needed, given all the standards and legislation requiring compliance that simply cannot be achieved with the systems many of us now work with. Make plans now to join us for this very timely and informative luncheon meeting on October 14.

We also have some great educational opportunities that you can take advantage of in the next month. We will continue our luncheon seminars the afternoon of October 14 with a three-hour CPE session on IDEA, a software analysis tool that has some key benefits that you may want to learn about for your financial management activities. Please look for additional information on this session in this newsletter so you can sign up for this training opportunity.

Also, mark your calendar for November 1st for the first of three training events we will have this year. This event will be a 1999 Financial Reporting Update and

features some great speakers from Treasury, OMB, and the Congress. We are moving into our third year of preparing a consolidated government-wide financial statement and each year brings changes and improvements to the data collection and presentation of the information. This will be a great way to "catch up" with what is happening in this area and "get it straight" from the individuals who are responsible for these programs. It will be at the JW Marriott and you can find more information about registration for this program in this newsletter.

I would be remiss if I didn't encourage all of you to consider who among your colleagues and friends would be good candidates for membership in AGA and more specifically in the Washington DC Chapter. Consider the key benefit they will get from membership—the *advanced knowledge and networking* you need to handle future *job challenges*. The role of the government financial manager is expanding and there is no better place than AGA to get the information, the educational development, and the networking to be positioned well for these jobs and opportunities in the 21st Century. Our Chapter builds on that basic benefit with luncheon meetings, educational seminars, social events, community service opportunities, just to mention a few that are, local, timely, easily accessible, and relevant. You can start by inviting them to our next luncheon meeting or training event. Our goal is to achieve 2,000 members by Year 2000 and we can easily make it if each one of you just brings in one new member!

I look forward to joining you at these upcoming events!

Vincette

The Chapter has
earned 3,265 points in
the Chapter
Recognition Program
as of July 1999

Community Service Corner

By Katie Healy, Community Outreach

Welcome back, everyone. As another great year for the Washington DC Chapter kicks off, we wanted to remind all of our members of the Chapter's strong commitment to community service and how that commitment helps set us apart within the financial management community here in our area. The Chapter would like to see all of its members participate in at least one of this year's sponsored events, or contribute to the community in other ways and to let us know how our members are helping others in need.

This year we expect to repeat most of our successful events from prior years, including our Project Harvest and Toys-for-Tots donation efforts, volunteering for the Central Union Mission and the American Heart Association, Career Awareness Day, and the Small Business Symposium next spring. The Chapter is always in need of volunteers and project leaders for community outreach events and this year is no different. So show your leadership capabilities and volunteer to help the Chapter with any of these events and have some fun along the way.

We are excited about the events scheduled for this year and hope to have lots of people join us this year as we do our part to help our great community. Anyone wishing to volunteer to help with this year's events, or to let the Chapter know about your own community service efforts, should contact your agency liaison or Katie Healy at (202) 296-2020.

October CPE Session

The October CPE session will focus on a financial and audit tool called IDEA (Interactive Data Extraction and Analysis). This software tool has been used by several federal agencies and auditors (including GAO) to prepare for or perform annual audits, to reconcile fund balances with Treasury, and to do routine analyses and studies to improve management and facilitate decision-making. The session will cover what the tool is and how it can be used in innovative and value-added ways to make financial management better and easier.

Speaker – Richard Phillips, Office of the Comptroller, EPA, who has used IDEA for two years in such areas as Superfund analyses.

October Luncheon Speaker: Karen Cleary Alderman, Executive Director, JFMIP

*Karen Cleary Alderman,
Executive Director, JFMIP*

Karen Cleary Alderman is the Executive Director of the Joint Financial Management Improvement Program (JFMIP), an interagency organization sponsored by the General Accounting Office, Department of Treasury, the Office of Management and Budget, the Office of Personnel Management, and the General Services Administration. Her responsibilities include developing and directing interagency projects to improve financial management in the federal government,

issuing governmentwide financial system requirements, testing and qualifying financial system software for federal use, and maintaining an ongoing knowledgebase to communicate with all stakeholders.

Prior to joining the JFMIP in 1998, Ms. Alderman served as the Director for Performance Measures and Results and Travel Reengineering at the Department of Defense where she was responsible for DoD implementation of the Government Performance and Results Act and spearheaded the DoD Travel Reengineering initiatives. Ms. Alderman has served in the Senior Executive Service since 1983 and has over twenty years experience in financial management, research, policy evaluation, economics, planning, programming, budgeting, and manpower and personnel management. She served as the Department of Defense Director of Plans and Resources, Director of Productivity and Civilian Requirements, and as Acting Deputy Assistant Secretary of Defense for Civilian Personnel Policy.

Prior to joining DoD, Ms. Alderman was a research associate at George Washington University's Center for Manpower Policy Studies, served on the staffs of the Presidential Commission on Military Compensation and the Defense Resources Management Study and served as a consultant to the government and industry on work force and manpower issues. Ms. Alderman co-authored books on the military as an employer, veterans issues, and women's labor force and child care issues and has published articles on management, performance measurement, productivity and process improvement. Ms. Alderman, a Certified Government Financial Manager (CGFM), earned a Bachelor of Arts in political science from Rosemont College and a Masters of Arts in Public Affairs from George Washington University. She is active in professional associations including the American Society of Military Comptrollers and the AGA. Ms. Alderman resides in Virginia with her husband Kim and her four children Sean, Chris, Mike, and Meg.

EARN VALUABLE CPE

AGA's Eighth Annual State & Local Government Leadership Conference A View to the 21st Century—The Future of Government Financial Management

October 25-26, 1999 • The Desmond Hotel, Albany, New York • 16 CPE Hours

Stay an extra day and earn
8 additional CPE Hours

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Yes, I wish to register for the communications workshop on October 27.

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Hotel Registration— Mention the AGA Conference When Making Your Reservation
The Desmond
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Albany, NY 12211
518.869.8100 (phone) • 518.869.7659 (fax)

Room Rates— \$68 per night, plus tax

Registration refunds, less a \$25 administrative fee, will be issued on written requests received two weeks prior to the event. To receive a refund, you must have written verification from the National Office Registrar that your cancellation was received within the required time frame. "No Shows" will be charged the full amount. Telephone cancellations will not be accepted. Substitutes will be accepted if authorized in writing by the registrant.

Registered with the National Association of State Boards of Accountancy as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State boards of accountancy have final authority on the acceptance of individual courses. Complaints regarding sponsors may be addressed to NASBA, 150 Fourth Avenue North, Suite 700, Nashville, TN 37219-2417, 615.880.4200.

conference fees
register today!

Early Registration Before September 24
AGA members & members of the IIA's Albany Chapter: \$300
Nonmember: \$425

Regular Registration After September 24:
AGA members & members of the IIA's Albany Chapter: \$400
Nonmember: \$525

Communications Workshop
AGA members & members of the IIA's Albany Chapter: \$100
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After September 24, these prices increase by \$25
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EOE

From the AGADC.org Webmaster: How to Get On (and Off) the DC Chapter Mailing List.....

Now that the Chapter's website is up and running, we have established an Association of Government Accountant's DC Chapter Mailing List Server on the site. By being added to the mailing list, members or any other interested persons will receive emails from the DC Chapter updating them on upcoming chapter educational events and other activities. We are also making *The Washington Connection* available through this same service. One can subscribe by going to the main web site (<http://www.agadc.org>) and clicking on the mail-list button and choosing the subscribe option. You will be asked to enter your email address. Enter your address and click the subscribe button.

As a chapter member, you may already have been added to the mailing list. If you wish to remove yourself from the mailing list, you can unsubscribe by going to the web site and clicking on the mail-list button and choosing the unsubscribe option. You will be asked to enter your email address. Be sure to enter the email address that you wish to unsubscribe. Finally, click the unsubscribe button.

If you know of other members or non-members who would be interested in receiving emails from the DC Chapter, please inform them of the new mail-list feature on the web site.

If you have any questions or comments, please e-mail the webmaster at webmaster@agadc.org or go the web site (<http://www.agadc.org>) and click on the e-mail button.

50th Anniversary Corner

The Chapter's organizational structure has undergone subtle changes over the past fifty years to continue meeting member needs. Here's a snapshot:

The Early Years

When the Federal Government Accountants Association (FGAA) began in Washington DC, its governing body consisted of its officers and directors. Within three years of its establishment (1952-53), charters were issued to form association chapters outside the Washington, DC area. At that time, the Washington organization, under the administration of its Board of Directors, had authoritative, supervisory, and advisory responsibilities with respect to the new groups.

This organizational structure resulted in the chapter's President wearing two hats. On July 1, 1956, a national organization was established, with the Washington DC Chapter being chartered as one of its affiliates. The chapter is now part of the association's Capital Region.

Our Backbone

As with most organizations, the offices of President, President-elect, Secretary, and Treasurer were key to sustaining chapter growth and endurance. These positions, which are vital to the smooth operation of the chapter, have been filled through an election each year since the chapter began. Although a 1978 by-laws amendment allows a "single slate" of candidates for chapter offices, all chapter members are eligible to vote annually in chapter elections.

Many distinguished men and women have experienced the honor of holding chapter offices, beginning with Robert W. King as the chapter's first President in 1950 through our fortieth President, Doris Chew (and our current President, Vincette Goerl). In accordance with chapter by-laws, these individuals all came from the government financial community. While our Presidents have traditionally been government employees, a 1988 by-laws change permitted members who leave government service after being nominated for President or President-elect to serve their elected terms.

Our Arms and Legs

The chapter began with only four directors. In 1952, how-

ever, the by-laws were amended to increase the directorate to eight. Today, there are ten elected directors who lead chapter activities in a variety of areas, such as arranging for speakers at its monthly meetings and administering the awards program. Until 1982, individuals were elected to chapter director positions for a one-year period, with a new set of directors undertaking their leadership roles each year. At that time, the term of a director was extended to two years, with half of the director positions being filled with each annual election. This change permitted a more orderly transition from year to year by allowing half the directors to remain on the Chapter Executive Committee rather than elect an entirely new board each year.



The Chapter Committees

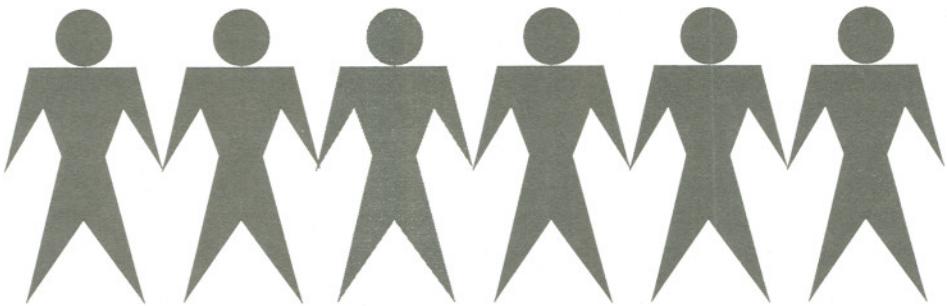
The chapter's committee designations in 1960 looked much as they do today. They reflected the nature of chapter activities, such as the following:

- Education
- Membership
- Publicity
- Research
- Programs
- Editorial

What has changed over the years is the diversity of programs carried out by the chapter. This necessitated expansion of its committee structure. In addition to the ten directors, we entered the 1990s with fifteen committee chairpersons named to carry out specific chapter work. These dedicated people lead committees unthought of four decades ago, including those needed to:

- administer the chapter's employment referral service
- operate a small business education program
- track legislation pertinent to government financial management
- perform community services

The committee structure for the current 1999/2000 program year can be found on page 12 of this newsletter. Two notable additions are Certified Government Financial Manager (CGFM) Program Chair and Webmaster!

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FROM THOUGHT TO FINISH.TM

Inside the Black Box: Rewriting History? Part I - Accounting Model Changes

by Simcha Kuritzky, CGFM, CPA

Over the past few years, the Standard General Ledger (SGL) Board has made some significant changes to the SGL accounting model, in particular, splitting existing accounts into two or more new accounts. This has forced agencies to retroactively construct beginning balances for these new accounts.

Determining a Balance

The amounts reported on financial statements can be segregated into two broad categories: activity and ending balance. Temporal accounts, such as expenses, revenues, purchases, reimbursements, and expenditures, track activity for a given time period. Permanent accounts, such as assets, liabilities, obligations, and funds available, report on a cumulative balance. This is why temporal accounts are closed at the end of the year, so their ending balance next year will only include the activity for that year.

The ending balance of a permanent account is equal to the sum of all activity recorded against that account. There are also hybrid accounts, which are permanent accounts into which temporal accounts close. In the proprietary accounts, Cumulative Results of Operations (3310) is such an account—its balance comes from revenues, expenses, gains, and losses. In the budgetary accounts, one example is Unexpended Obligations - Unpaid (4801), whose balance is derived both from direct postings and from closing transfers (4831), downward adjustments (4871) and upward adjustments (4881).

In an accounting system, the balance of a permanent account, such as accounts payable, can be calculated by summing up the journals, or it may be stored in a subsidiary ledger. Determining the balance as of the end of a fiscal month or year is straight-forward when summarizing journals—one simply ignores journal postings made to a later fiscal month. Determining the balance from a subsidiary ledger can be more difficult, for one still has to exclude activity later than the period being reported on. In many accounting systems, multiple fiscal months or even two fiscal years can be open at the same time, which means that one cannot rely on an image of the subsidiary ledger at a particular point in time. The ledger has to be divided up by fiscal month or year, and in that way, starts to take on the characteristics of a journal.

Retroactive Changes

What does an agency do when their accounting model changes? If the change simply involves the nomenclature of an account, for example, when Downward Adjustments of Prior-Year Paid Expended Authority - Refunds Collected was changed from

account 4971 to 4972, then one solution would be to program any processes which use that information to understand that these transactions are stored in account 4971 in some years and 4972 in others.

When the change involves the data model itself, however, that solution will not be sufficient. For example, the SGL Board replaced account 4900 Expended Appropriations with 4901 for unpaid and 4902 for paid, and changed the model so that 4902 closes at year end as 4900 had, but 4901 does not close at year end. The implementation of this new model required significant changes be made to agency accounting records. At a minimum, the agencies had to post a beginning balance to account 4901 in every appropriation symbol. If that is all they did, then the journals no longer directly supported that balance, since the detail records were posted to 4900 which closed each year. To directly support the balance, the agencies have to undergo the time and expense of restating their journal entries.

What would restating all journals entail? One would have to make them look like the accounting model had always been in effect. It would not be sufficient to just find all postings to 4900 and then determine, based on the transaction or activity type, or accounting entry, whether they should have posted to 4901 or 4902, since some entries which did not post to 4900 in the old model post to 4901 and 4902 in the new model. If the journal provides the right information, it might be possible to generate a journal that identifies only which transactions were posted, rather than the individual accounts, and then re-expand them back to the account level based upon a mapping of the old transactions into the new accounting model.

For example, if transaction 3005 for a schedule confirmation used to post a debit to 2120 and a credit to 1010, and now posts debits to 2120 and 4901 and credits to 1010 and 4902, one can summarize the journals to find all transaction 3005 entries (which is not the same as finding all postings to account 2120, since other processes credit account 2120), then generate a new journal where each 3005 entry has the new postings. This is a costly exercise, and the old journals will have to be kept around to support prior year financial statements. However, the balances for the current year will be as accurate as they can be. Next month I will discuss restating journals for changes in the data model.

Comments, suggestions, and critiques are welcome.
Send them to Simcha_Kuritzky@amsinc.com and not to the AGA.

**Association of Government Accountants
Washington DC Chapter
Speakers List for 1999/2000 Program Year**

Setting the Stage for Advancing Government Accountability in the 21st Century

<u>Date</u>	<u>Speaker</u>	<u>Planned Topic</u>	<u>Three Hour CPE Session</u>
October 14 Thursday	Karen Alderman Executive Director, JFMIP	JFMIP Testing & Qual. Process	IDEA –Software Analysis Tool
November 4 Thursday	Michael Dombeck Chief, Forest Service	To be announced	FACTS II Presentation

Other Planned Speakers for 1999/2000:

December 9 Thursday	Dennis Fischer Commissioner, GSA Federal Technology Service
December 16 Thursday	Holiday Reception
January 6, 2000 Thursday	Nancy Killefer CFO, Treasury
February 9 Wednesday	Karla Corcoran (invited) IG, USPS
March 2 Thursday	Richard L. Gregg Commissioner, FMS
April 11 Tuesday	Tom Bloom Director, DFAS
April 18 Tuesday Evening	Valerie Holt (invited) CFO, DC Government
May 11 Thursday	Tom Sadowski (invited) National President, AGA

CPE sessions are currently being developed to coincide with the monthly luncheon speaker's topic. Watch this newsletter for more information on luncheon speakers' topics and CPE session area of focus.



*The Washington Chapter of AGA
Presents . . .
1999 Financial Reporting
Update*

Monday, November 1, 1999

- 8:30 The Future of Federal Financial Reporting
Donald Hammond
Department of the Treasury
- 9:10 A Current and Future State of the Consolidated Financial Statements of the United States Government
Bob Dacey
U.S. General Accounting Office
- 10:00 Break
- 10:20 1999 Amendments to OMB 97-01 and Future Expectations
James Short
Office of Management and Budget
- 11:20 1999 FACTS Reporting and Verification Requirements
Holden Hogue
Financial Management Service
- 12:10 Lunch
G. William Hoagland
United States Senate
Committee on Budget
- 1:50 Update on OMB's Guidance for Audits of Federal Agency Financial Statements
Sheila Conley
Office of Management and Budget
- 2:40 Break
- 3:00 Implementing FACTS II ***
Jeff Hoge
Financial Management Service
- (To be Announced)
Agency Representatives
- 4:30 Closing Remarks

See the insert to this newsletter for registration information.

or...

See the DC Chapter web site (www.agadc.org) for an online registration form!

****Be sure to attend our follow-on Facts II Training on Thursday, November 4, 1999 after our regular monthly meeting*

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Email: warren.cottingham@fms.sprint.com

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FASAB (202) 512-7359

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