

The Washington Connection

ASSOCIATION OF GOVERNMENT ACCOUNTANTS
WASHINGTON D.C. CHAPTER

Issue 7 • April 2008

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APRIL

LUNCHEON SERIES

Members \$25
Non-Members \$30

To be determined,
please check AGADC website periodically
for updated information

Zola restaurant - 800 F Street, NW - next to the International Spy Museum
(one block from the Gallery Place/Chinatown red/yellow/green line Metro)

For more details, see <http://agadc.org/mlunch2.php>
Register online at <https://secure.serve.com/AGADC/lform2.php>

SAVE THE DATE Spring Conference

WEDNESDAY, MAY 7, 2008
THURSDAY, MAY 8, 2008

[Read More](#)

Announcements

AGA D.C.'s Mentor Program: Now Open to All!

[Read More](#)

Now Accepting Hotel Reservations for PDC 2008

[Read More](#)

Blue Ridge Professional Development Conference!

[Read More](#)

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

Cover photos by Christian and Barbara Escobar
[Contact](#)

President's Message - April 2008

by Dan Christovich, President

Dear Colleagues,

We are turning the page on yet another fantastic month!

Thank you all very much for your continued support of all our exciting and enriching AGA activities.



Your Chapter Executive Committee is continuing to work hard to make this a memorable year. We are reaching the end of our official program year and we have once again achieved exceptional results in providing high quality programs for our members.

Please mark your calendars for the upcoming AGA Washington DC Chapter activities (see the calendar page in the Newsletter). We have a rich menu of events in the next few weeks that I am certain you will all want to take advantage of. And these events are a perfect venue to introduce other professionals to AGA. Please consider bringing a guest along with you.

I am very excited about the upcoming Education Conference on May 7th and 8th. Susan Johnson, Mike Allen and their committee have organized a fantastic event at the Ronald Reagan Building.

We are also in the midst of planning for our Gala and Awards Dinner and Dance on May 31st. Please mark your calendars for this wonderful year end celebration.

As we enter the last few months of this chapter year, I'd like to thank all of our very generous sponsors for their continued support throughout the year.

If anyone has any questions or comments please contact me at Dan@Christovich.us.

Sincerely,

Dan Christovich

Dan Christovich
AGA Washington DC Chapter President

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Note From the Editor

by *Emily Asmus, Editor*

First off, let me say thank you for all those who submitted articles - there is a lot of knowledge in this group, whose articles, I am fortunate enough to review and publish. Our team took a lot of time to produce a high quality newsletter notifying AGA D.C. members of Chapter and National events, services, and the people supporting this professional organization. And, if you are not already a member, we encourage you to join AGA D.C. Chapter and enjoy the many benefits it offers, in particular the high quality luncheon series, learning opportunities, and conferences.



This year we decided to install a "Letters to the Editor" page in The Washington Connection, allowing members of the AGA D.C. Chapter to voice their opinions on any matters of concern to AGA D.C. Chapter. As a rule, we will only publish signed letters and reserve the right to crop submissions for the sake of space. Before submitting a letter/comment to the editor, please consider the following:

- Relate your issue to a recent chapter event or article
- Keep submissions short and concise
- State your main point at the beginning
- If applicable, please include the article title and author you are addressing
- Send articles to Emily.Asmus@gt.com with "Letter to the Editor" in the subject line

As a general rule, if you have something to say, say it! We also encourage you to submit your suggestions, comments, or questions about the AGA D.C. Newsletter. We have made some significant changes to the layout and would love to know what you think. After all, this is your newsletter, the strength of this page and general publication depends on your comments.

*"But words are things, and a small drop of ink,
Falling, like dew, upon a thought produces
That which makes thousands,
Perhaps millions think."*

Lord George Gordon BYRON
English poet (1788-1824)

Thank you for your words,

Emily Asmus

Emily Asmus
AGA D.C. Chapter Newsletter Editor

Newsletter Team

Emily Asmus, Editor

Leon Fleisher, Assistant Editor

Erwin Solbach, Graphics

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WANT TO HELP?

If you're interested in being a liaison or joining the mentor program, as either a mentor or mentee, please contact Ruthie Apelt: ruth.apelt@thomson.com

Connect to the World of Government

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Accountability

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

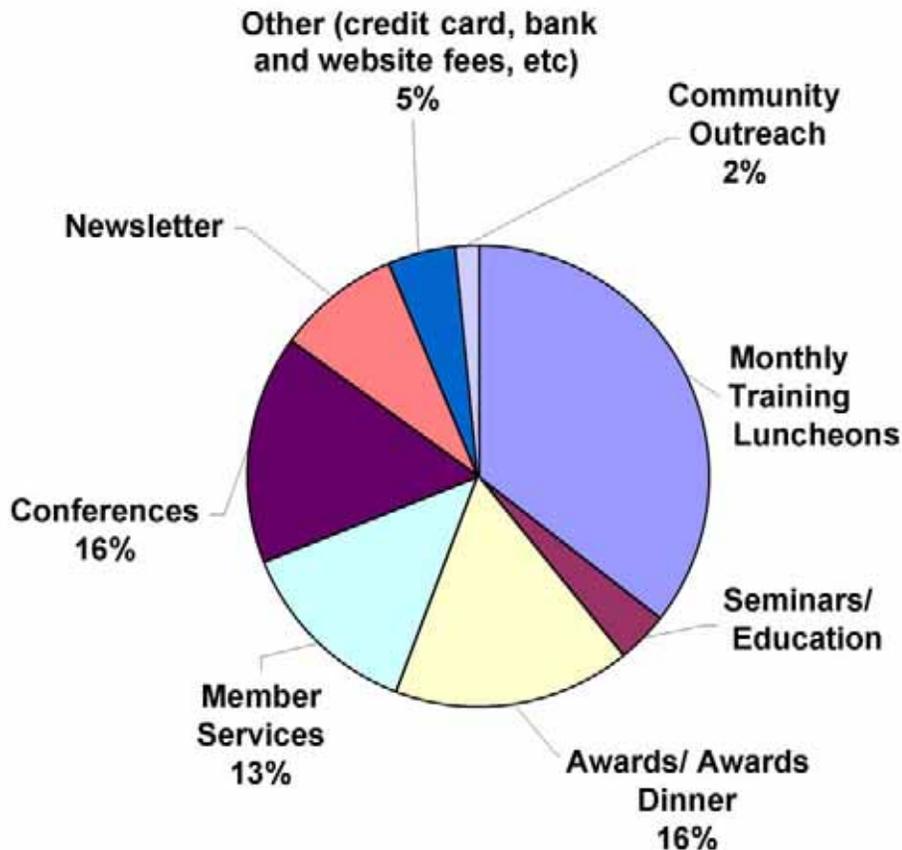
Click on the link below to view a short AGA video:
<http://www.agacgfm.org/downloads/agaweb.wmv>

AGADC Financial Status

Year to Date Expense less specific receipts as of 1/31/08

Monthly Training Lunches	\$9,209	36%
Seminars/ Education	\$921	4%
Awards/ Awards Dinner	\$4,300	17%
Member Services	\$3,380	13%
Conferences	\$4,147	16%
Newsletter	\$2,280	9%
Other (credit card, bank and website fees, etc)	\$1,182	5%
Community Outreach	\$444	2%
	\$25,863	100%

AGA DC Chapter Year to Date Expenses as of 1/31/08



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Want to Make a Difference?

Consider a Career in Government Financial Management

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 or contact Jessica Jones.

Who is AnnMarie E. Walker?

Name: AnnMarie E. Walker



AGA Position: Assistant Community Service Coordinator

Company: Department of Veterans Affairs

Title: Systems Accountant

Background: I am currently a System Accountant in the office of Financial Policy, Management and Report Services Division at the Department of Veterans Affairs. In this role, I have a wide range of duties relating to the financial management of VA's appropriations and funds. Some of those duties include preparing financial statements, monitoring and tracking federal advances and reconciling intragovernmental transaction.

Before going to work at the VA, I was a staff accountant for the National Organization for women. There I was responsible for all accounting aspect of the organizations from accounts receivable to payroll.

Apart from doing accounting work, I also work as a Hospital Corpsman in the United States Navy Reserve. I am a member of the NR OHSU NNMC Detachment that provides operational Health Support for the Reserves.

I am also a member of Zeta Phi Beta Sorority, Inc. Omicron Phi Zeta Chapter. I currently services as the chapter treasurer and the financial secretary for the State.

How long have you been a member of AGA: I have been a member since 2006 I started getting more involved in 2007 after attending one of the Liaison meetings.

How has AGA helped you with your career: AGA has helped me in that it gives me a chance to venture out of my regular surroundings the conferences, luncheons, and training events give me a change to network and hear about other organizations as well as changes taking place within government financial management

What advice do you have for someone thinking of joining the AGA? I would encourage them to join since AGA is not just for accountants but for any one who is involve in government financial management, and it gives them a chance to meet individual from all area of government.

What is the best thing about working in government service? It gives me a chance to see service from both sides as the service provider and also as the receiver. I'm a vet and working for the VA helps me look at the work we do at the VA in a different light. It also gives me the change to be involved in the improvement of the services provided to services members.

What has been the biggest obstacle in getting where you are today? At this time I can't really think of any one thing because so much as happen that would be think of as an obstacle but then turn out to be a building block to where I am today. Time and changes could be considered because it doesn't seem to be enough time for all the changes that are taking place.

What is your favorite hobby or outside activity? There is so much, just to name a few, traveling, reading, and taking care of my daughter. I think taking care of my daughter has become number one, since I often wonder how such a little person can bring so much joy and teaches you so much.

What is your favorite flavor of ice Cream? My favorite flavor is grape nut. This is not a flavor you find everywhere you have to go to certain stores to get it.

Anything else that you would like to highlight? Looking forward to getting more involve in the different activities within the chapter and throughout AGA .

AnnMarie E. Walker

AnnMarie E. Walker

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

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

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

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

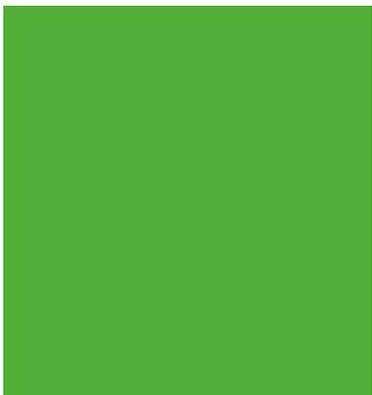
[GWSCPA Home Page \(D.C.\)](#)

[AICPA Home Page](#)

Member Services

On Friday, March 7, the DC Chapter, along with multiple participants from NOVAGA, attended the Jazz Café performance by the Statesmen of Jazz at the Smithsonian Museum of Natural History. We had over 30 people attend this event! Those who attended enjoyed dinner, drinks and excellent entertainment at our private candlelit tables. Everyone who attended had a wonderful time. Again, thank you to the sponsors of this event: Savantage, Grant Thornton, MIL Corp, KPMG, Ernst & Young, and Management Concepts.

In April we will be bringing you the very popular Virginia Wine Tour. This event will be held on Saturday, April 12th. Those who would like to attend can register online at <http://agadc.org/wine-form2.php>. This year we will be trying new wineries and enjoying a relaxing lunch at Breaux Vineyards. The sponsors of this event are: Savantage, Kearney & Co, Grant Thornton, MIL Corp, KPMG, Delta Solutions, PwC, Watkins Meegan, CGI Federal, Thomson T&A, and Clifton Gunderson. The cost for this is only \$40 and it includes transportation, lunch, and all of your tasting fees, including a private, VIP Tasting at Breaux! We hope to see you there!



**Hotel
Room
Block
Expires
March 31**



**Early
Registration
Deadline
Extended
Until
March 25**

**AGA's Richmond & Roanoke Chapters'
11th Annual
Blue Ridge
Professional Development Conference**

**April 21-23, 2008
Doubletree Hotel
Charlottesville, VA
Up to 14 CPE Hours***

Richmond & Roanoke Chapters

*Includes 2 Ethics CPEs for Virginia CPAs



www.agarichmond.org

W e l c o m e

Join us in Charlottesville on April 21-23, 2008 for the "11th Annual Blue Ridge Professional Development Conference". This promises to be one of our best conferences with dynamic speakers and topics --- all revolving around the conference theme "Shaping a Culture of Accountability". Earn up to 14 CPEs (includes ethics session of 2 CPE hours for CPAs), share best practices, make valuable professional contacts and gain the tools you need to become a more effective professional. Don't miss this opportunity to network with your peers and learn from the best in government accountability.

About the Conference & Exhibitors...

Conference Dates & Location:

This year's conference will be held on April 21-23, 2008 at the Doubletree Hotel at 900 Hilton Heights Road, Charlottesville, VA.

Reservations: 1-800-222-TREE
www.charlottesville.doubletree.com

Who Should Attend?

If you are involved in government financial management and accountability, then this Professional Development Conference (PDC) is for you.

- Accountants
- Auditors
- Finance, Office, and Business Managers
- Comptrollers
- Chief Financial Officers
- Human Resource Managers
- Executive & Program Directors
- Budget Professionals

Conference Exhibitors

Grant Thornton, PriceWaterhouseCoopers, Specialized Insurance Services, Suntrust Bank, AGA National Office, and others.

Reasons to Attend:

This PDC promises to be an excellent learning and networking opportunity for government financial managers and accountability professionals. We have planned an outstanding conference program that will give you a chance to:

- Earn up to 14 CPE hours
- Network with your peers
- Learn from recognized leaders in the profession
- Stay up-to-date on issues that affect your career and job
- Increase your promotion potential

CPE Categories:

For those who require continuing professional education (CPE), each session on the final agenda will be marked to indicate the designated CPE Field of study as listed below including Yellow Book CPEs.

- | | |
|-------------------------|------|
| ▪ Accounting & Auditing | A&AU |
| ▪ Ethics | E |
| ▪ Fraud | F |
| ▪ Personal Development | PD |
| ▪ Specialized Knowledge | SK |
| ▪ Management | M |
| ▪ Yellow Book | YB |

Improving Government Transparency Through Citizen-Centric Reporting

April 23, 2008
2 CPE Hours Available!

AGA is pleased to announce a new audio conference addressing the need for governments to improve how they report financial information to taxpayers.

Americans want transparent financial management information, but are frustrated with what they are currently receiving across all levels of government, according to a new AGA/Harris Interactive® poll on the perceptions of government financial management.

A large majority of Americans (89% of the 1,652 survey respondents) believe that as taxpayers, they are entitled to transparent financial management information.

Providing readily accessible information that is detailed yet understandable will narrow the expectations gap that currently exists with regard to financial management reporting for government at all levels.

AGA's Citizen Centric Government Reporting Program encourages governments to publish an annual "state of the government" report that is no more than four pages long. The reports, designed to be visually appealing, provide understandable information to citizens about the performance and financial condition of the government, as well as demographics and future challenges that answer the question, "Are we better off today than we were last year?"

Citizen Centric Reporting is driven by the fact that governments exist to serve their taxpayers. Citizens have the right to understand how their government operates and whether their tax dollars are being spent efficiently and effectively. Governments have the responsibility to provide that information in an easily understandable way.

Hear what tools are available from AGA to produce such a report and listen to three practitioners who have recently published such reports. Do not reinvent the wheel! Hear their answers to these questions:

- *Who decided to produce the report?*
- *Who was involved in gathering the information?*
- *How did you decide on what information to include?*
- *Where did you distribute the report?*
- *How long did it take to produce the report?*
- *What feedback have you received from your citizens and stakeholders?*

To discuss Citizen Centric Reporting is Mary Lechner, CGFM, CPA, Chief, Internal Control Branch, U.S. Coast Guard; Sam M. McCall, CGFM, CPA, City Auditor, Tallahassee, FL; Kim Wallin, Controller, State of Nevada; and Relmond Van Daniker, DBA, CPA, AGA Executive Director. Please join us for two hours of lively discussion about these important and timely topics. In addition to the speakers' presentations, there will be 20 minutes for Q & A so that the participants can ask the speakers questions and share their own experiences.

- Date: Wednesday, April 23, 2008
- Time: 2:00 - 3:50 p.m. Eastern Daylight Time
- Learning Objectives: To understand the need for government financial reporting transparency and how citizen-centric reporting can improve communications between government and its taxpayers
- Prerequisite: Familiarity with government financial reporting
- Advance Prep: None required
- Who Should Attend: Accountants, auditors, budget and finance professionals,
CFO's, controllers, city managers, mayors
- Level of Knowledge Intermediate and higher
- Field of Study: Accounting (Government)
- CPE: Two credit hours
- Cost: \$249 per site (UNLIMITED ATTENDANCE) if you register on or before Friday, April 18, 2008 and \$299 thereafter. SPECIAL PROMOTION: Government agencies and AGA Corporate Partner members who register five or more offices will receive a 20% discount (i.e., \$200 per site). Also, AGA Chapters can register at the discounted rate of \$200.
- Register: 1) Register online 2) Print the registration form 3) Print the AGA Chapter registration form or 4) Print the Special Promotion Registration and fax it to 703.684.6933

This audio conference offers important information to almost everyone in the accountability profession. Please share this program announcement with others in your government agencies, chapters, educational institutions and private firms. Remember, there is no limit to attendance per phone site. If you have any questions regarding registration, please contact Maria Lucas at 800.AGA.7211, ext. 308 or mlucas@agacgm.org. Questions regarding the program should be directed to Raymond Harris at ext. 339 or rharris@agacgm.org.

Community Service

In April we will be partnering with the Montgomery/Prince George's Chapter of the AGA and working on a house for DC Habitat for the Homeless. The tentative date is May 3rd and we are scheduled to bring up to 20 volunteers between the DC Chapter and Montgomery/Prince George's Chapter. On this day with the assistance of trained staff from Habitat from the Homeless we will assist them in building a new home for a needy family. Volunteers will arrive at the site and work from 8:15 to 4:00 PM with a lunch break from 12:00 -12:45. All volunteers must be 18 years of age and complete a liability form and bring the form with them. Here are some things to keep in mind:

- We work from 8:15-4:00 with a lunch break from 12:00-12:45. **Please plan to come on time and stay the entire day. If you cannot work for the entire day please don't volunteer.** This allows us to get as much done as possible, since it usually takes a while to train volunteers in the day's task.
- Wear clothes that you don't mind getting dirty; you may or may not be painting.
- No sandals are allowed on site, only closed-toed shoes or boots.
- Remember to bring your water bottles!
- Food will be provided for lunch.
- We work in all kinds of weather. The site is only closed if DC Public Schools are closed for snow.

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 world wide.

Please contact Lloyd A. Farmer 703-294-4473, Tonya Allen Shaw 202-720-5026 or AnnMarie Walker 202 461-6499 for more details on this event or any event that we are sponsoring.

Membership Agency Liaison

APRIL 24, 2008:

LIAISON/MENTORING LUNCHEON

By: The Membership Team

Marguerite Nealon, Membership Co-Director;
LeAnn Corcoran, Membership Co-Director; and
Ruthie Apelt, Membership Assistant Director

Agency and Corporate Liaisons and Those Interested in the AGA D.C. Mentoring Program: Please mark Thursday, April 24, 2008, Noon to 1:00 p.m. on your calendars!

Once again the Membership Team will be hosting our free luncheon for liaisons and those interested in our thriving mentoring program. Come hear how liaisons are building AGA D.C. membership in their organizations! And for a new twist, we'll hear a panel of mentors and mentees discuss what our mentoring program is doing for them and what they have learned from the experience. Panelists

will include Scott Bell of the Department of Treasury, past President of AGA D.C..along with other distinguished panelists.

Sign up now, if you are interested in attending! We'll try to accommodate everyone interested in participating - but don't forget: last fall we had an overwhelming response to our liaison/mentoring luncheon, so it's best to sign up early. The location of our luncheon will be announced at a later time.

Please contact one of us at the following e-mail addresses:

- Ruthie Apelt, ruth.apelt@thomson.com;
- Marguerite Nealon, marguerite.nealon@fms.treas.gov;
- LeAnn Corcoran, lcorcoran@savantage.net.

Announcements

AGA D.C.'s Mentor Program: Now Open to All!

by The Membership Team—LeAnn Corcoran and Marguerite Nealon, Membership Co-Directors, and Ruth Apelt, Assistant Membership Director

Last spring the Membership Team of the AGA D.C. Chapter initiated a Mentor Program, pairing retirees with Early Career members, (chapter members with five or less years of government financial management experience.) Due to the enormous interest we received, we are broadening the program to include every member who would like a mentor, regardless of their career stage. We now have an even larger pool of mentors-five people with Federal government and private sector experience. Would you like a mentor...or to be a mentor? If so, read on.

About the Program

The Program serves to facilitate member's professional development and enhance government accountability skills. Mentees receive one-on-one coaching from one or more mentors. Experienced professionals and retirees contribute to the professional development of our members. Before selecting their mentor, mentees have the opportunity to meet the mentors and review their résumés. The Membership Team is the conduit for exchanging information and getting the relationship off and running. The program is voluntary and open only to Chapter members.

Program Benefits

For mentees, benefits of the program include opportunities to:

- Enhance core financial management competencies
- Learn how others have advanced their careers in government accountability
- Seek advice or guidance for a specific work challenge
- Discover how greater involvement in the AGA D.C. Chapter can develop or strengthen one's management and leadership skills
- Develop further networking avenues

For mentors, the benefits include opportunities to:

- Give back to the profession by sharing knowledge and wisdom
- Have a meaningful impact on an individual's career development
- Build deeper relationships with other Chapter members

Participation

To sign up for the Mentor Program, please contact Marguerite Nealon wnealon01@aol.com or LeAnn Corcoran lcocoran@savantage.net.

Now Accepting Hotel Reservations for PDC 2008

It's time to look ahead to the 2008 PDC in Atlanta! Next year's conference will take place July 27 - 30 at the Marriott Atlanta Marquis. Everyone attending the conference will be housed in this hotel; AGA's room block is now open. Be sure to mention that you are attending the AGA PDC when making your reservation.

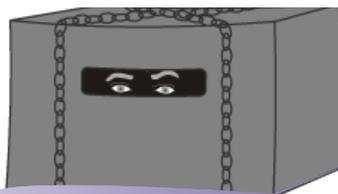
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Inside the Black Box

by Simcha Kuritzky, CGFM CPA



Agency Hierarchy of Needs

Introduction

In 1943, Abraham Maslow published his theory on a hierarchy of needs. While his theory was intended to assist psychologists understand human behavior, it has probably gotten a lot more press as a model used by business managers to analyze different ways of motivating employees. It can also be used to model the behavior of federal agencies.

Maslow's Hierarchy

Maslow divided needs into five categories. The first four are negative motivators: it is their lack that motivates, but when satisfied the subject simply gets sated. The top one is self motivating, which means fulfillment motivates the subject even further. The five levels are: Physiological (such as food, water, air), Safety (shelter, security), Belonging (friends and family), Esteem (confidence, respect by/of others), and Self-Actualization (creativity and problem solving tempered by morality and acceptance of facts). While Maslow hypothesized that only when each level was met could a subject advance to the next level, his critics found many examples of people who either valued a higher level more than a lower or jumped between levels and made no real distinction between them. Thus Maslow's hierarchy should be viewed only as a conceptualization that may be useful in understanding motivations in many common situations.

Federal Agency Hierarchy

What are the needs of a federal agency, and can one meaningfully discuss the needs of a large entity composed of thousands of individuals? While it is possible for an organization to dissolve as members disassociate themselves from it, a structured organization needs only minimal support to display behaviors analogous to those of an organism.

At the very basic level, an agency needs authorizing legislation or an executive order, and resources. The authorization part is tricky, because it creates the entity while there is no clear analogy in humans--we're born without our permission. Resources, which include personnel, appropriations, reimbursable authority, and

other types of funding, is clearly an agency's food and water--Congress can kill an agency by simply refusing to fund it. Offering more funding to an agency for its mission or administrative support in exchange for behavioral changes usually gains a positive response. In fact, one of the most significant selling points of any new tool, technique, system, or process is how much more efficient it is over the current practice and how much funding that could free up for other purposes. Some organizations seem to spend most of their time at the lowest level of the hierarchy, with the only way to get them to go along with a change is to tie the change to its funding.

Once an agency's existence is assured, it has to meet some basic requirements. Both administration and program sides must comply with legislation, and, to carry out the mission, the agency must process transactions. The financial management component must prepare budget requests, track and account for transactions, and prepare financial statements. While a serious deficiency in these basic areas could hamper the mission or strain relations with Congress, as long as the funding and personnel are provided, the agency can survive. Thus this is not part of the lowest level of the hierarchy. New mandates or threat of audit findings or the reporting of material weaknesses will motivate changes in behavior, unless the agency is stuck in the bottom level where the only motivation is a threat to funding.

It's difficult to find a good analogue to friends and family for a federal agency, so I chose internal cohesion. Good relations between employees and between the various subordinate organizations (such as regions or bureaus within a department), with clear leadership and direction from the top and feedback from the bottom, can secure agency funding and assure basic compliance just as family and friends can nurture an individual and provide the emotional security for them to properly function in society. The program offices need the support of the budget staff to gain funding, and the accounting shop needs the support of others within the agency

Inside the Black Box (Cont'd.)

to process transactions. Organizations and individuals can be motivated by a desire to support other members of the agency. Of course, there are cases of agencies operating as a dysfunctional family, with the different internal groups compete with and even sabotage one another to try and fulfill their lower-level needs for resources and meeting legal requirements. These agencies are operating at the first and second levels of the hierarchy.

For the esteem analogue, I chose external cohesion, particularly good relations with central agencies such as Treasury, OPM, OMB, GAO, and the appropriations committee. The President's Management Agenda, while it measures how well agencies meet the second- and fifth-level requirements, is itself a tool of the fourth level, a demonstration of the esteem OMB and the President have for an agency based on how well it functions. It can be difficult to separate this type of motivation from the other levels, since good relations with Congress and OMB can lead to more funding, and good relations with GAO can facilitate an audit. Of course, individuals display this same ambiguity in motivations.

The highest level measures the extent to which an agency marshals its resources to support its program as well as report on its progress and outcomes to stakeholders. It is the extent to which the budget and financial management functions are integrated with the programmatic side, where program managers use budget and performance data for making decisions, and the budget and financial management support staff view their work as directly assisting the agency mission. The motivation for doing a good job is its own inherent satisfaction.

Conclusion

Part of the problem in analyzing an agency in this way is that an agency is an artifice with no volition or motivation of its own; it can only inherit the motivation of its management and employees, and they will all be at different levels. However, to the extent that individuals view themselves as part of the organization, it can be meaningful to ascribe motivation to the agency as a whole.

Agencies, like individuals, can be motivated by "higher" needs while lower ones are unfulfilled. For example, an agency that suffers from lack of funding can still place greater emphasis on internal cohesion than acquiring more resources. It can still be useful, however, to separate out different types of motivations when analyzing an agency's behavior.

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.

Montgomery County Chapter Events

04/16/08 - 04/16/08

April Dinner Meeting

Event Description: **Presentation:** "Public Private Partnerships - Innovative Financing for State and Local Governments" by John DiRenzo, Director, KPMG LLP

Reception: 6:00 - 6:30 p.m.

Dinner and Speaker: 6:30 - 8:30 p.m.
(approximate ending time)

Location: Hilton Hotel (formerly the Double Tree Inn) at 1750 Rockville Pike

Cost: \$30 per person - Checks made payable to "AGA".

Contact: [Scott Turnbull](#)

Phone: 301-931-2050

For More Information: [April Dinner Meeting](#)

04/17/08 - 04/17/08

Early Careers Social Hour

Event Description: **Description:** Our chapter is pleased to announce social hours specifically geared to our Early Career members.

Location of This Month's Event: Front Page near Dupont Circle in Washington, DC

Time: The event begins at 5:30 p.m.

Contact: [AnLih Tung and Chris Deeb](#)

Phone: 301-931-2050 or 301-443-0089

For More Information: [Early Careers Social Hour](#)

05/03/08 - 05/03/08

Community Service - D.C. Habitat for Humanity

Event Description: **Description:** Our chapter, in conjunction with the D.C. chapter, is pleased to announce a community service event to sponsor a home project in Washington, DC with Habitat for Humanity.

Volunteers Needed: We are seeking volunteers to help participate in the project on May 3, 2008. If you are interested in volunteering, please contact Stu Sklamm using the below contact information.

Location: Washington, D.C.

Event Time: TBD

Contact: [Stu Sklamm](#)

Phone: 301-443-5260

For More Information: [Community Service - D.C. Habitat for Humanity](#)

National Chapter Event

Community Service, Leadership and Music: April 2008 New Orleans Habitat for Humanity Trip

By: Jeff Hart, CGFM, CFE, Denver Chapter, Immediate Past
AGA National President



What do these three activities have to do with each other—community service, leadership and music? First, I will be leading a group of AGA members, family and friends on our second national community service project in New Orleans April 28 – May 2. Second, an AGA Sectional Leadership Meeting (SLM) for selected AGA chapters and other leaders will be held May 2 – 3. And third, the New Orleans

Jazz Festival is set for the weekend before and after our community service project (actually, for three days before our work project, and for four days at the end). So, you have more than one good reason to come to New Orleans that week.

Why are we going back again this year? New Orleans still needs our help. By one estimate, as many as 20,000 buildings in the city remain uninhabitable. In fact, 27,500 families, mostly from New Orleans, are still living in tiny, 300-square-foot, government-issued travel trailers across the state, waiting for their homes to be repaired or for some kind of affordable housing to become available. Many other people remain in faraway cities. And hundreds—by some accounts, thousands—live on the city streets.

What are we going to do exactly? The work may be similar to what we did last year: installing floor joists, siding, soffits and fascia (exterior trim), interior molding, kitchen and bath cabinets, doors and door hardware, fencing and address numbers. We painted and scraped. Two volunteers spent a day playing with and reading to elementary school students whose parents were overstressed and overworked as they put their lives back together.

For me, it was one of the best vacations I have ever had. It was so uplifting to be working with my own hands, alongside like-minded people, knowing that we were making a difference with every hour we spent there. We also had plenty of time to go to a ballgame, check out the casino and visit some of the best restaurants and music haunts in the city fabled for its food and music. In the end, nine people volunteered from around the country last year; members of the New Orleans chapter also joined us at the work site, and two volunteers came from the USDA National Finance Center. Volunteer Raul Fierros, a member of AGA's Inland Empire Chapter, also made an inspirational DVD of our experience last year. If you'd like a copy, please contact him at rfierros@dph.sbcounty.gov.

This year, anyone can volunteer for any period of time, or for any kind of job (construction or administrative tasks, for example). Volunteers are responsible for their own accommodations and expenses. Last year, some chapters sponsored a member from their chapter by paying some of the travel expenses.

Here's the calendar of activities:

April 25 – 27: New Orleans Jazz Festival

April 28: AGA volunteers may do various volunteer tasks in St. Bernard Parish (suburban New Orleans)

April 29 – May 2: AGA volunteers may build houses or other volunteer work in New Orleans for Habitat for Humanity (probably in Musicians' Village in the upper Ninth Ward again)

May 2 and 3: Select Section II AGA volunteer leaders attend SLM in New Orleans (by invitation only)

May 1 – 4: New Orleans Jazz Festival, including performances by the Neville Brothers, Stevie Wonder, Billy Joel, Jimmy Buffett, Tim McGraw, Santana, Maze, Sheryl Crow, Widespread Panic, Dr. John, Al Green, Diana Krall and many more.

National Chapter Events (Cont'd.)

The Embassy Suites New Orleans Convention Center (downtown, where the SLM will be held for selected AGA leaders) has set aside 10 rooms for each night, Sunday through Wednesday, for \$79. This is a great rate—almost 50 percent off the government rate, thanks to AGA's "mission," as the hotel refers to it.

Make reservations by calling the hotel directly at 1.800.EMBASSY. **Note the following:**

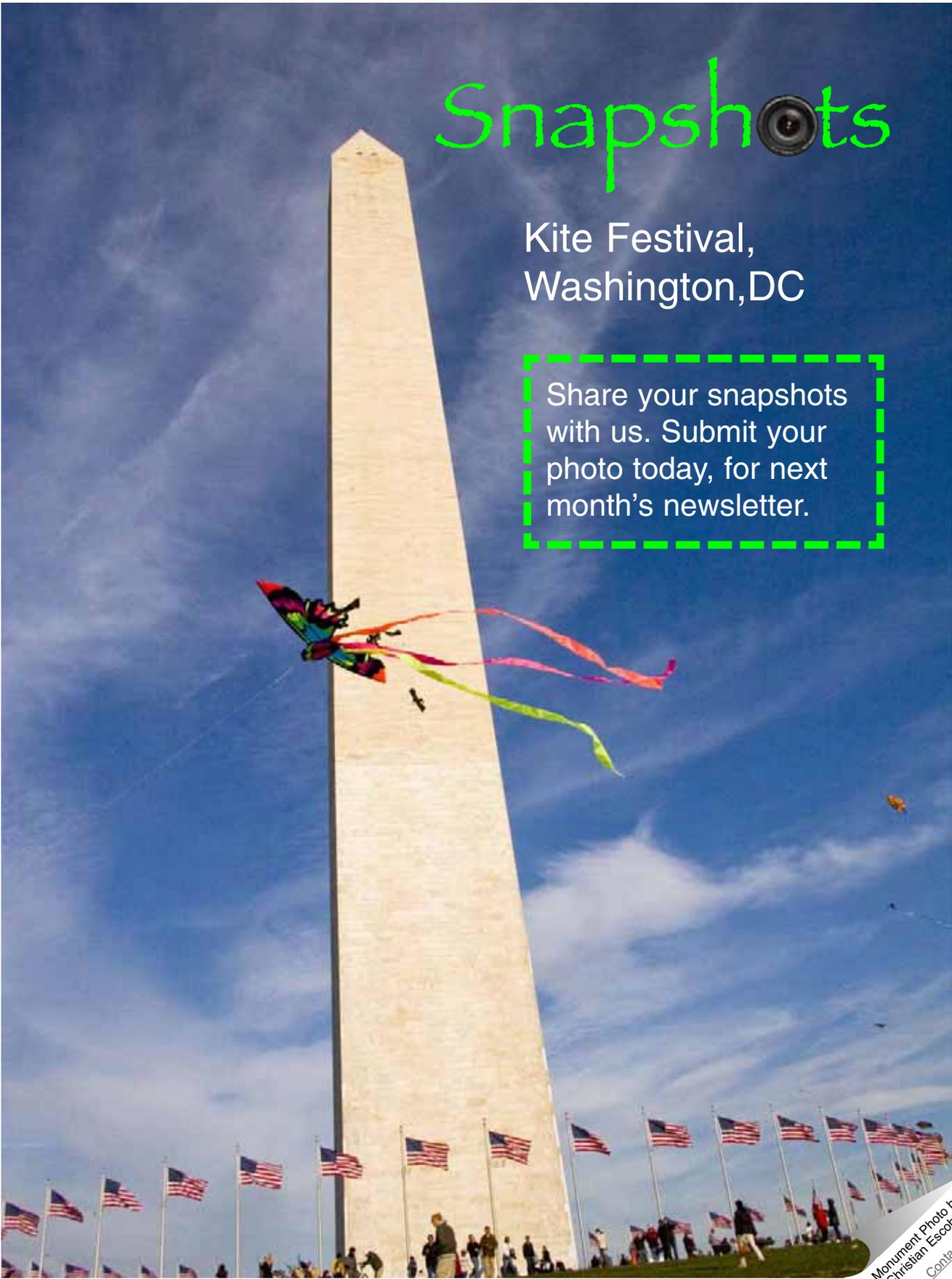
- A special discounted rate of \$79 per night, plus 13 percent room tax and a \$2 occupancy tax, is available Sunday, April 27 through Wednesday, April 30. (Share a room with another volunteer, and save another 50 percent.)
- The hotel block will be released 30 days prior to arrival, so make your reservations early to avoid a higher rate.
- If you will attend the SLM, please make your reservations for **ONLY** the Habitat for Humanity dates you'll be paying for on your own. SLM invitations and hotel reservations must be handled separately.

Please contact Ada Phillips at with specific questions about the Embassy Suites.

Volunteers may also stay at Habitat's new and improved "Camp Hope" dormitory for next to nothing, or in student dorms at the University of New Orleans' (UNO) Pontchartrain Hall with semi-private accommodations for just \$20.60 per person, per night. Contact Elizabeth Johnson at 504.280.7731 or eyjohnson@uno.edu. You may also contact New Orleans Chapter member and former RVP Peggy Javery at PEGGY.JAVERY@usda.gov for details. If you'd like to sign up to join us, please e-mail me at hart.jeff@epa.gov.

I'm looking forward to being with you all again this coming year. My wife, Roxy, a Habitat veteran, is also looking forward to building a house, and visiting the Crescent City for her first time. I hope you choose to come on this fun and worthwhile trip, and bring friends and family along with you!

AGADC Member Happenings



Snapshots

Kite Festival,
Washington, DC

Share your snapshots
with us. Submit your
photo today, for next
month's newsletter.

AGADC Member Happenings

Monument Photo by
Christian Escobar
[Contact](#)

Federal News

It Ain't Child's Play

by *Brian Friel*

Assessing program performance is harder than one might think.

It's been 15 years since Congress passed the Government Performance and Results Act, a law whose sponsors hoped would help establish a government guided by goals and measured by results. Sen. William Roth, R-Del., said on the Senate floor in 1993: "For much too long, this focus on program performance and results has been missing from the federal government. Agencies and managers are expected to follow proper procedures and spend their funds in an appropriate manner - to cross all the t's and dot all the i's - but rarely are their programs held accountable for achieving measurable results toward any pre-established goals. Is it any wonder, then, that program performance suffers, and that public frustration with government increases?"

Roth's successors could simply cut and paste his explanation into their own floor speeches today. Measuring government performance has proved a lot harder than it sounds.

The most recent case comes from Head Start, a pre-kindergarten program for low-income toddlers. In December, Congress passed a reauthorization law that killed the most ambitious measurement experiment launched in the history of that initiative. The youngsters were tested for a couple of years on several skills, including knowledge of the alphabet and counting. The experiment's demise points to several of the problems that results-based government has encountered since 1993.

First, the notion of measuring the performance of toddlers generated massive controversy. Critics charged that 4-year-olds do not make good test subjects; their attention spans, willingness to participate and mood swings could easily sway test results. Across govern-

ment, program managers who have attempted to establish goals and measures have run into similar controversy over the validity of the goals and the way they are measured.

Second, program administrators at the local level revolted. Head Start is a grant program, with the federal government distributing money to local, non-profit grantees that perform the service. The grantees complained bitterly that the testing system would eventually be used against them and that it was an undue burden on their time and resources. Since much of the government's work is done by third parties, that kind of tension is common when government tries to measure results.

Third, Congress is in charge, not program managers. Both Democrats and Republicans in the House and the Senate lined up against the Head Start testing program, and they used the power of the legislative pen to kill it. And lawmakers have axed other measurement systems that generated controversy among their constituents.

The Head Start testing system indeed could have been flawed. Rather than dismissing the notion of measurement, Congress in the reauthorization law asked a panel to consider different ways to assess the effectiveness of Head Start in preparing low-income kids for school and fostering good health.

But with the strategic plans and annual performance reports required by the Government Performance and Results Act largely gathering dust, with hundreds of federal programs operating without clear benchmarks, and with some seeing their measurement systems dissolve in controversy, the primary lesson of efforts to assess government results is not what was expected a decade and a half ago. You're damned if you do, and you're still damned if you don't.

Brian Friel covered management and human resources at Government Executive for six years and is now a National Journal staff correspondent.



AGA-DC and GWSCPA 7th Annual Conference



Financial Management in Changing Times

May 7-8, 2008

Ronald Reagan Building and International Trade Center

(Horizon Ballroom)

Highlights:

Join us for our annual spring conference. This year's theme focuses on how current trends and the upcoming transition in the Administration may impact the federal financial management community in the future. This year's invited speakers include:

- Danny Werfel, Acting Controller, Office of Federal Financial Management, OMB
- David Norquist, Chief Financial Officer, Department of Homeland Security
- McCoy Williams, Managing Director, Financial Management and Assurance, GAO

Attention CPA's:

We are again offering an optional 2-hour breakout session on Ethics.

Conference Information / Registration:

Program times: 8:00 a.m. until 4:30 p.m. on both Wednesday and Thursday

AGA-DC and GWSCPA members: \$375 early registration fee (\$425 registration after April 18)

Non-members: \$425 early registration fee (\$475 registration after April 18)

Group discount: Register at least three attendees from the same organization at the same time to get an additional 5% discount off the appropriate fee. Register six or more attendees from the same organization at the same time to get an additional 10% discount off the appropriate fee.

Continuing Education:

15 hours CPE credit (recommended) for all paid attendees

Who Should Attend:

Government financial management professionals, accounting and audit professionals, and other professionals who deal with government financial management professionals

For more information, visit www.agadc.org

Financial Management in Changing Times

7th Annual AGA-DC/GWSCPA Conference

Tentative Agenda

Wednesday, May 7, 2008	
7:30 a.m. to 8:00 a.m.	Registration
8:00 a.m. to 8:10 a.m.	Welcoming Comments
8:10 a.m. to 9:00 a.m.	Keynote Address by Danny Werfel, Acting Controller, Office of Federal Financial Management, OMB
9:00 a.m. to 9:10 a.m.	Break
9:10 a.m. to 10:25 a.m.	FASAB Panel: From the Grounds, Up and Beyond
10:25 a.m. to 10:45 a.m.	Break with Exhibitors
10:45 a.m. to 11:35 a.m.	Breakout 1: Treasury GWA Update
10:45 a.m. to 11:35 a.m.	Breakout 2: Financial Audit Manual
11:35 a.m. to 11:50 a.m.	Break
11:50 a.m. to 12:40 p.m.	Lunch
12:40 p.m. to 1:30 p.m.	Keynote Address by McCoy Williams, Managing Director, Financial Management and Assurance, GAO
1:30 p.m. to 1:40 p.m.	Break
1:40 p.m. to 2:55 p.m.	Change Management Panel
2:55 p.m. to 3:15 p.m.	Break with Exhibitors
3:15 p.m. to 4:30 p.m.	Shared Services Panel

Thursday, May 8, 2008	
8:00 a.m. to 8:10 a.m.	Welcoming Comments
8:10 a.m. to 9:00 a.m.	Financial Report of the U.S. Government
9:00 a.m. to 9:10 a.m.	Break
9:10 a.m. to 10:00 a.m.	Updates on the Lines of Business
10:00 a.m. to 10:15 a.m.	Break with Exhibitors
10:15 a.m. to 12:05 p.m.	Breakout 1: Ethics for CPAs
10:15 a.m. to 11:05 a.m.	Breakout 2a: A-123 Update – Where We Are and Where We Are Going
11:15 a.m. to 12:05 p.m.	Breakout 2b: TBD
12:05 p.m. to 12:15 p.m.	Break
12:15 p.m. to 1:05 p.m.	Lunch
1:05 p.m. to 1:55 p.m.	Keynote Address by David Norquist, Chief Financial Officer, DHS
1:55 p.m. to 2:05 p.m.	Break
2:05 p.m. to 3:20 p.m.	FMLOB Update
3:20 p.m. to 3:40 p.m.	Break with Exhibitors
3:40 p.m. to 4:30 p.m.	Executive Panel on the Blurring Line Between Acquisition and Finance

Awards

AWARDS NEWS



**AGADC
AWARDS
COMMITTEE
NEWS**

CALLING ALL AGADC MEMBERS
We need your input!!

The AGADC Awards Committee is seeking well qualified candidates for the chapter to nominate for AGA's National PDC Awards.

Please contact Megan Renner at mrenner@kearenyco.com to submit possible nominees.

Exact awards can be found at www.agacgfm.org under the Awards section





Certified Government Financial Manager Month

March 2008

A PROCLAMATION BY THE MAYOR OF THE DISTRICT OF COLUMBIA

WHEREAS, the Certified Government Financial Manager certification is awarded by the Association of Government Accountants, a national professional association that members represent every level of government financial management; and

WHEREAS, the Association of Government Accountants continues its educational efforts, with emphasis on standards of conduct, honor, and character to make significant advances professionally and in service to the citizens of the Washington Metropolitan area; and

WHEREAS, the Certified Government Financial Manager program is designed to help meet the needs of government financial managers; and

NOW, THEREFORE, I, THE MAYOR OF THE DISTRICT OF COLUMBIA, do hereby proclaim March 2008, as "CERTIFIED GOVERNMENT FINANCIAL MANAGER MONTH" in Washington, DC.

A handwritten signature in black ink, appearing to read 'Adrian M. Fenty'.

Adrian M. Fenty
Mayor, District of Columbia

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Financial Management and IT Advisors

AGADOG

Calendar of Events — 2007/2008 Program Year

Month	Luncheons	Community Service	Member Service	Education	Early Careers	Membership	Awards	CEC Meetings
September	19-Sep-2007 Zola Restaurant Danny Werfel Deputy Controller OMB Topic: "Smarter Accountability"	Baby Food Challenge	5-Sep-2007 Zayina Happy Hour 4:00 - 6:00 PM	20-Sep-2007 Audio Conference (AC) Making the Transition to Management: What it Takes to Succeed				4-Sep-2007
	17-Oct-2007		5-Oct-2007 or 7-Oct-2007		17-Oct-2007	25-Oct-2007		2-Oct-2007
October	Zola Restaurant Sally Ann Harper Topic: "Transforming the Enterprise at GAO"	Walk D'feet ALS ALS Association	Mont Vernon 8:00 - 9:00 PM OR NOVAGA 6:00 - 9:00 PM			Membership Luncheon Jerry Murphy Former Treasury Fiscal Assistant Secretary 12:00 - 1:00 PM Veterans Affairs		
			25-Oct-2007 Old Europe Oktoberfest					
November			28-Nov-2007 Opera Night at Café Mozart 8:30 PM					6-Nov-2007
December	5-Dec-2007		6-Dec-2007	12-Dec-2007	5-Dec-2007			4-Dec-2007
	Zola Restaurant William Campbell CFO Amtrak Topic: "The Transition from Public to Private Sector Financial Management"	Collect toys for needy children at monthly luncheon US Marine Corps Toys for Tots Program	Mystery Dinner Show* 6:30 PM Dinner 8:00 PM Show Blair Mansion Inn Silver Spring MD	Anatomy of Fraud: Case Examples of Greed, Collusion and Override of Controls	FSIO/CGAC & BTAS/SFS Update NOVA Chapter's Holiday Social immediately following http://tagadc.org/novatraining.php			
			17-Dec-2007 Holiday Happy Hour Old Ebbitt Grill 4:30 - 6:30 PM					
January	23-Jan-2008 Zola Restaurant Ken Carfine Fiscal Assistant Secretary Treasury	Collect spare change at month luncheon - Make- A-Wish Foundation	AGADinner					8-Jan-2008
	26-Feb-2008 Zola Restaurant Steve Isakowitz, CFO US Dept of Energy	Volunteer Income Tax Assistance (VITA)	Capitals Game Partner with NOVA	AC- Internal Controls				6-Feb-2008
February				21-Feb-2008 - 22-Feb-2008 National Leadership Conference Washington DC 14 CPEs				
	26-Mar-2008		7-Mar-2008					8-Mar-2008
March	Zola Restaurant Bill Boutboul Topic: Overview of audit of consolidated financial statements	Dress for Success Suit Drive	Smithsonian Museum of Natural History Jazz Café 6:30PM					Teleconference #: 1 866 285 7776 Participant Code: 7682585 12:00 - 1:00 PM
April	16-Apr-2008		12-Apr-2008		3-April-2008 or 4-April-2008	16-Apr-2008		1-Apr-2008
	Zola Restaurant	Habitat for Humanity	Virginia Wine Tour (Partner with NOVA)		White House Tour	Membership Briefing EPA		
	Speaker TBD				TBD	24-Apr-2008		Teleconference #: 1 866 285 7776 Participant Code: 7682585 12:00 - 1:00 PM
					Capitol Tour	Noon - 1pm Free Liason/Mentoring Luncheon featuring Sam Mok & mentorship panel		
May			18-May-2008	7-May-2008 8-May-2008				31-May-2008
		Eyeglass Collection for Lions Club and Cell Phone Collection Verizon Wireless	Tidal Basin Paddle Boats and picnic	Spring Conference Ronald Reagan Bldg			Awards Gala	Teleconference #: 1 866 285 7776 Participant Code: 7682585 12:00 - 1:00 PM
June		So Others Might Eat	Nationals Game					3-Jun-2008 Teleconference #: 1 866 285 7776 Participant Code: 7682585 12:00 - 1:00 PM
July				27-July-2008 30-July-2008				1-Jul-2008
		Boys and Girls Club (Baseball Outing)		Professional Development Conference Atlanta, GA				Teleconference #: 1 866 285 7776 Participant Code: 7682585 12:00 - 1:00 PM

2007/2008 Officers and Directors

Officers

President, Dan Christovich
U.S. Coast Guard
202-475-3475
Daniel.J.Christovich@uscg.mil

President Elect, Ann Davis
Treasury
ann.davis@do.treas.gov

Past President, Scott Bell
Treasury
202-622-1797
Scott.Bell@do.treas.gov

Secretary, Christina Pfeffer
Metaformers
703-303-5439
christina.pfeffer@metaformers.com

Asst. Secretary, Ahuja Jay
Booz Allen Hamilton
571-212-6595
ahuja_jay@bah.com

Treasurer, Christie Beck
Independent
703-532-2319
c.r.beck@hotmail.com

Asst. Treasurer, Don Geiger
IFAC
416-204-3303
Donald.Geiger@do.treas.gov

Asst. Treasurer, Eric Irizarry
FAA
202-267-9551
Eric.Irizarry@faa.gov

Regional Vice Pres, Doreen Schute
Clifton
Doreen.Schute@cliftoncpa.com

Administration

Director, Stacye Loman
ACCEL Corp
301-879-2095
sloman@accel-corporation.com

Asst. Director, Pushparajan (Swamy)
Arokiaswamy
VA
Pushparajan.Arokiaswamy@va.gov

Awards

Director, Jeff Green
Kearney & Co
(703) 931-5600 x123
jgreen@kearneyco.com

Asst. Director, Pat Wensel
Independent
301-384-0896
dpwensel@verizon.net

Asst. Director, Eleanor Crawford
Ernest & Young
202-327-5903
eleanor.long@ey.com

CGFM Coordinator

Doug Bennet
NGA
(202) 842-6882
D-Bennett@nga.gov

Asst Director, Audrey Duchesne
OMB
202.395.3072
Audrey_L._Duchesne@omb.eop.gov

Community Service

Tonya Allen Shaw
USDA
202-720-5026
Tonya.Allen-Shaw@USDA.GOV

Asst Director, Lloyd Farmer
Milcorp
703-516-9134 ext 11
lfarmer@milcorp.com

Asst, AnnMarie Walker VA
annmarie.walker@va.gov

Corporate Sponsors

John Cherbini
KPMG
202-533-4339
jcherbini@kpmg.com

Asst Director, Marianne Condon
VA
202-874-5709
marianne.condon@mail.va.gov

Early Careers

Laura Glass
Oracle
703-919-9181
LAURA.GLASS@oracle.com

Asst Director, Ross Simms
FASAB
202-512-2512
SimmsR@fasab.gov

Education

Susan Johnson
LMI
703-917-7082
ssjohnson@lmi.org

Asst Director, Mike Allen
LMI
571-633-7804
MALLEN@lmi.org

Meetings

Corbin Neiberline
202-533-3224
KPMG
cneiberline@kpmg.com

Asst Director, Ryan Bolz
KPMG
202-533-4368
rbolz@kpmg.com

Member Services

Lisa Robenseifner
Price Waterhouse Coopers
703-918-1005
lisa.robenseifner@us.pwc.com

Asst. Director, Caitlin Holmes
Price Waterhouse Coopers
703-918-1293
caitlin.b.holmes@us.pwc.com

Membership & Agency Liaison

Co-Directors
Marguerite Nealon
FMS
202-874-5709
Marguerite.Nealon@fms.treas.gov

LeAnn Corcoran
Savantage
301-258-5628
lcorcoran@savantage.net

Asst. Director, Ruthie Apelt
Thomson Tax and Accounting
703-548-0368 - o; 703-568-8775 - c
ruth.apelt@thomson.com

Newsletter Editor

Editor, Emily Asmus
Grant Thornton
703-837-4447
Emily.Asmus@gt.com

Asst. Editor, Leon Fleisher
SBA
202-205-6121
Leon.Fleischer@sba.gov

Programs

Ken Bresnahan
Grant Thornton
703-637-3034
ken.bresnahan@gt.com

Asst Director, Kim Farington
OMB
kfarington@omb.eop.gov

Publications

Simcha Kuritzky
CGI
703-227-5796
Simcha.Kuritzky@cgifederal.com

Webmaster

Tim Coulson
Savantage
tcoulson@savantage.net

Newsletter Designer: Erwin Solbach, solbach7@gmail.com

