

**40 YEAR HISTORY
OF THE
SAN FRANCISCO CHAPTER
OF THE
ASSOCIATION OF GOVERNMENT ACCOUNTANTS**



1953-1992

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INTRODUCTION

The purpose of this narrative is twofold. First, it is intended to place on record a history of the San Francisco Chapter of the Association of Government Accountants and, second, to recall and perhaps bring to our consciousness the humble yet awesome heritage that we share as active participants in a productive professional organization.

Special appreciation goes to Larry and Janice Arata for without their efforts in preparing the 30 year history this 40 year history would not have been possible. The 30 year history Introduction included the following:

"Special thanks go to Paul Frey who began the initial work on the History Project in 1979 and continued forward through 1980. The project again picked up momentum in early 1982 and reached fruition in late summer of the year, just in time to mark the 30 year anniversary of the Chapter.

Much of the information included in the History was provided by Chapter presidents and other officers. Documentation on the early years of the Chapter was provided, in large part, by Emmett Clifford, Julian West, and Gil Kufahl. Comprehensive records for some of the more recent years were maintained by Al Clavelli, Jr. and Bob Brown. It would be an oversight not to single out Janice Arata for special praise on this Project. She kindly volunteered her professional typing skills and also ably doubled as manuscript editor.

The one big disappointment in researching and preparing the Chapter History was the lack of available material for many of the middle years of the Chapter's 30 year existence. Without a central file, much material which was passed on from year to year by the Chapter officers, ended up being lost. Hopefully, this Project will lay the groundwork for establishing a permanent central file for Chapter records. Then, when it is time to compile the San Francisco Chapter's 40 and 50 year Histories, the material will be close at hand.

For those who have been AGA members for many years, we hope this Chapter History will rekindle some fond memories of people and places. For newer members, we hope the Chapter History will heighten your pride in the organization. And for those yet to join AGA, we hope the Chapter History will inspire you to become a part of our tradition."

Signed by Larry Arata
October 30, 1982

Well here it is the 40 Year History

Robert Berzin and Scott Kalish
February 1, 1993

CHAPTER I

BEFORE SAN FRANCISCO

The origin of the Association of Government Accountants (first named the Federal Government Accountants Association) can be traced back to 1950 and the "Accounting Forum". The "Accounting Forum", better known as the "Round Table Group", consisted of senior level Federal accountants in the Washington, D. C. area. Under the chairmanship of Robert W. King, the Federal Government Accountants Association (FGAA) was formed in the spring and summer of 1950. The official organizing meeting took place in September, 1950 and 59 charter members were accepted into the Federal Government Accountants Association. The Association was formally incorporated in the District of Columbia on April 27, 1951. The four initial objectives of FGAA, as stated in the incorporation document, were:

- to write professional accountants for constructive endeavors,

- to encourage and provide a means for free interchange of ideas,

- to aid in the improvement of accounting and auditing, and

- to contribute to the improvement of education.

In the amended by-laws of the Association, published on July 1, 1975, two additional objectives were added:

- to enhance the professional image of financial managers and management of government service, and

- to encourage expansion and improvement of service to the public.

For the first two years of its existence, FGAA operated as a single entity located in the Washington, D. C. area. However, in November, 1952 the first chapter, located in Kansas City, Missouri, was issued an operating charter. Shortly, thereafter, several other chapters were formed--including one in San Francisco.

CHAPTER II

THE BEGINNING AND THE EARLY YEARS

It seems like only yesterday . . . the year was 1952. Elmer Robinson was the mayor, Muni cost a nickel, street cars crossed the Bay Bridge, the Giants were in New York, and the Pyramid was nowhere in sight. The place was San Francisco--City by the Bay. Within the bounds of the City, the embryonic form of an organization to become recognized as the San Francisco Chapter of the Federal Government Accountants Association was emerging (over two decades later to be renamed the Association of Government Accountants). In December 1952, San Francisco was granted Charter number 4 of the Federal Government Accountants Association.

The meeting to organize a San Francisco Chapter of FGAA was held on October 22, 1952 in Room 1152 of the Appraisers Building at 630 Sansome Street in San Francisco. The meeting was arranged by Richard Greenburg, Regional Comptroller for the General Services Administration. A second organizing meeting was held on November 19 of that year. These meetings, attended by senior financial managers working in San Francisco, set the stage for establishing the San Francisco Chapter. At a dinner on December 5, 1952, FGAA National President, T. Jack Gary, Jr., presented charter Number 4 to Mr. Greenburg, formally recognizing San Francisco as a chapter of FGAA.

Shortly after the San Francisco Chapter was formed, a booklet was prepared by the officers to explain FGAA to potential new members. Among the items in the booklet were:

FGAA--WHAT IT DOES

"The association has several purposes. It aids in the improvement of budgeting, accounting, and auditing techniques by providing a medium for the free interchange of ideas among accountants in the Federal Service. It aims to contribute to the improvement of education in the fields of budgeting, accounting, and auditing as they are applicable to the Federal Government. It strives to advance and maintain the professional standards and techniques of Federal accountants, thereby helping the individual in his day to day work."

WHO ARE THE MEMBERS

"In order to function, the Association must necessarily limit its membership to those whom it aims to represent, and in order to speak with authority on professional matters, it must require that its members be qualified in their profession. Therefore, a candidate must be an incumbent of an accounting, budgeting, or auditing position in the Federal Government, and must have had at least six years of experience in one or more of these fields.

Candidates who do not meet the requirements but give reasonable assurance that the requirements will be met in due course, may be accepted as associate members."

HOW TO APPLY

"There is no initiation fee. The dues are ten dollars (\$10.00) per year of which five dollars (\$5.00) is forwarded to the national office. The national organization publishes a quarterly review to which all members are entitled."

1953

Election of officers and executive committee members for the newly chartered San Francisco Chapter took place on December 21, 1952. Richard Greenburg (GSA) was elected as president and Worth Daniels (U.S. Coast Guard) and Wendall Larson (Navy Audit Office) were chosen as first vice-president and second vice-president, respectively. The executive committee was comprised of Kirke Decker (Housing and Home Finance Agency), Alfred Clavelli, Sr. (GAO), Daniel Lyons (Office of Price Stabilization), John Thornton (GAO), Homer Croasmun (Agriculture), Emmett Clifford (Maritime Administration), Hiram Scofield (Corps of District Engineers), Mary Wickey (Civil Service Commission), and Homer Kelley (District Engineer, U. S. Army).

Regular monthly meetings were convened at 6 p.m. on the third Thursday of the month. The February, 1953 meeting was held at the Presidio Officers' Club. The meal was prime rib and the price was \$2.25 per person.

The final meeting of the Chapter's first year was held on May 21, 1953, at 621 Market Street, San Francisco. The meeting was conducted by the first vice-president, Worth Daniels. The speaker for the meeting was Dr. Perry Mason who spoke on "Current Trends in Accounting". Following the meeting Daniel Greenburg and Wendall Larson briefly addressed the group and set forth a goal of 200 members for the Chapter during the next year.

The Chapter's first year, with a December start, lasted seven months and ended on June 30, 1953. With a core of 50 members (estimate) the Chapter was poised to embark on a period of growth and maturation.

FGAA NATIONAL NEWS

At the end of the 1953 year, the Association consisted of the Washington, D. C. central organization and eight chapters.

1954

Ballots for the election of new officers and directors for 1954 were counted on June 23, 1953 by a committee of Election Tellers appointed by the outgoing Chapter president. Worth Daniels was elected president, Emmett Clifford first vice-president, and Wendall Larson second vice-president. Executive Committee members included Richard Greenburg, Mary Wickey, Kirke Decker, Edward Crossley (GSA), Jennings Smith (GAO), Daniel Dowling (Atomic Energy Commission), Arthur Lichtman (Navy), Hiram Scofield, J. Keusseff (Forest Service), and W. Quigley (Production and Marketing).

The first monthly meeting of the year was held on September 17, 1953. It was a Thursday evening dinner meeting.

The November meeting was held at St. Julien Restaurant on Battery Street in San Francisco. The speaker for the evening was Mr. M. N. Chetkovich, partner with the CPA firm of Haskins & Sells. The subject of the speech was "Internal Control". Mr. Chetkovich described an aim of internal control as "the safeguard of assets against waste and fraud". Some of Mr. Chetkovich's salient comments included:

"Internal audit is not a substitute for internal control. What do we do when we discover fraud? Some people say call your lawyer. You should guard yourself against false arrest. You will be better protected by getting the District Attorney, but be sure to preserve the evidence. Watch the person awhile if possible. Do not be in too much of a hurry to fire the employee."

The November meeting was attended by Clark Simpson, Director of Education of the National Chapter. Mr. Simpson made some brief remarks to the group following the formal presentation. He stressed that government accountants are professional accountants and their performance should be such that they will be recognized as professionals.

The January, 1954 meeting was held on the 22nd at St. Julien Restaurant. Emmett Clifford, first vice-president, presided at the meeting. The guest speaker was Mr. Arthur Poole, Vice President and Treasurer of American President Lines and his topic was "Internal Reports to Management". Mr. Poole's presentation was followed by fifteen minutes of questions and the meeting was adjourned at 9:15 p.m.

The February Chapter meeting was again held at St. Julien Restaurant (140 Battery Street). In response to replies from questionnaires mailed to members by the Programs Committee, a panel discussion was held for this meeting. The subject was "Accounting for Inventories and Fixed Assets in the Federal Government"; panel members included Worth Daniels, Emmett Clifford, Jennings Smith (FGAA members), and John Minor, Assistant Chief, Stores

Division, General Services Administration.

SAN FRANCISCO HAPPENINGS

(8-29-54) San Francisco International Airport opens.

1955

With about 70 members, second in size only to New York (outside of Washington D. C.), the Chapter moved into its third year. An Executive Committee meeting was held on July 1, 1954, at Dalmonico's Restaurant in San Francisco to plan Chapter activities for the upcoming year. Attendees included Emmett Clifford, president; Wendall Larson, first vice-president; and Arthur Lichtman, second vice-president. The treasurer, Kirke Decker, reported a cash balance of \$109 to start the year. Possible meeting locations discussed by the Committee included St. Julien Restaurant and the Engineers' Club. Jennings Smith, program director, emphasized that the matter of securing speakers well in advance of meetings and selection of meeting places should be given top priority. Plans were made by the Committee to publish a monthly newsletter to accompany meeting announcements.

Along with the monthly meetings for the entire membership, Executive Committee meetings were held during the first week of each month. A sampling of matters discussed at these Committee meetings included:

--Worth Daniels to continue being responsible for the name tags at meetings to be pinned on coat lapels.

--The Furniture Mart to be used as a permanent meeting place for the year.

--Homer Gant (IRS), special projects director, reported that he had been notified of vacancies for Federal accountants at GS-9 and GS-11 levels, but knew of no members in need of a job

--It was felt by some that the December meeting was one of the problem meetings for attendance, and that special plans should be made to lure our membership out for this occasion. Plans were made to have some music and probably some spontaneous group singing. Jennings W. Smith was authorized to purchase three door prizes, and make arrangements for the music, the Chapter to pay for the musicians dinners, who will be recruited in the GAO. This was moved, seconded and approved.

--Edward Crossley (GSA), publicity director, requested announcements on some radio stations for the April meeting. He expected to get spot announcements on three radio stations.

--Approval was given for the following expense: 600
Stamps \$18.00 (3 cents each!!!)

--Mr. Harry Trainor, President of the National Chapter, was present at the April 21, 1955, Executive Committee meeting.

--Kenneth Doolin (GAO), membership director, pointed out that there were some applicants with budget background who were interested in membership, but there was some question as to their eligibility. Mr. Trainor indicated that high-level budgeting is qualifying. He also stated that the Association had endeavored to avoid looking at grade levels in accepting members; however, he noted that it would naturally fall that way, because the more education and experience, as a rule, the higher the grade of an employee.

The first meeting of the Chapter year was held on September 26, 1945, in the Green Room of the Furniture Mart at 1355 Market Street, San Francisco. The speaker was Professor Theodore John Kreps of the Stanford Graduate School of Business and the topic was "An Appraisal of Current Economic Trends". The social hour started at 5:30 p.m. with dinner at 6:15.

At the November meeting, Mr. Leon Schiller, Attorney, spoke on "Changes in the Tax Law Resulting from the 1954 Revenue Act".

A gala and festive Christmas meeting notice announcement are on the following page.

FEDERAL GOVERNMENT ACCOUNTANTS ASSOCIATION

San Francisco Bay Area Chapter

CHRISTMAS PROGRAM

MEETING NOTICE

Here's some fun mixed with interesting presentation with some new developments in electronics accounting machines.

The first order of business will be.....

CHRISTMAS SPIRIT

We're going to have a real get-together-cocktails, music, door prizes, a few songs and conviviality.

Cocktails.....You know what they are.

Music.....Some live music is lined up and Homer Tietzen will lead n a few Christmas Carols.

Door Prizes.....Come and See'em.

Come on! Lets have some fun! The program is full, so be there at 5:30 sharp, Thursday, December 16, Green Room, Furniture Mart, 1355 Market Street, S.F.

After dinner.....

TECHNICAL

IBM COLOR MOVIE--"Piercing the Unknown." This movie is about the new electronic data processing computing machines which were introduced during the Korean War. "Data processing" is a new term in the lexicon of American business and Government. Briefly, it stands for the multitude of functions performed by the business office in satisfying accounting and management information requirements. The past 8 years have witnessed a tremendous development in electronic components in their use in data processing machines.

The IBM 705 makes possible data processing techniques undreamed of only yesterday. As an example, in one minute, the machine can accomplish the following: 504,000 additions, or 75,000 multiplications, or 33,000 divisions, or 1,746,000 decisions. Two million digits can be stored.

Mr. Louis Hansen, Hardware Mutual Casualty Insurance Company, spoke on "Organizational Communications" at the January, 1955 meeting. At the February meeting, Mr. Allen Horton, Manager, Forecast and Profit Analysis Division, Comptroller's Department, Standard Oil Company of California, spoke on "Financial Forecasts and Budgetary Control".

Harry Trainor, National FGAA President and Assistant Commissioner for the Internal Revenue Service in Washington, D. C., was the guest speaker at the April, 1955, meeting. Mr. Trainor spoke on two subjects: "Internal Control in the Internal Revenue Service" and "The Role of the National FGAA". Over one thousand invitations were mailed for this meeting and a special invitation was extended to the Oakland East Bay Chapter of the National Association of Cost Accountants. Tickets for the dinner were priced at \$3.00 each.

A social meeting, featuring dinner and dancing, was held on May 13, 1955, at the Commissioned Officers Club at the San Francisco Shipyard (Hunters Point).

A committee was appointed by the president at the January, 1955, Executive Committee meeting to make arrangements for a golf tournament. The tournament was held on May 14, 1955 at Crystal Springs Golf Club.

Following are some notes on members in the news for 1955:

--Emmett Clifford is serving as a consultant to the Hoover Commission Task Force.

--Dick Greenburg and Art Lichtman are assisting in the formation of a Los Angeles FGAA chapter.

--Past President Dick Greenburg attended the charter meeting of the Los Angeles Chapter. Approximately 150 accountants attended the meeting and Los Angeles has an initial membership of about 30.

--Ken Doolin has furnished a copy of our Chapter By-Laws to Federal accountants in Portland who are considering forming a new FGAA Chapter.

--Our secretary, Mary Wickey, changed her name to Kovac at a marriage ceremony on January 26, 1955.

--Bill Parker of Mare Island Navy Yard left recently for Formosa and the Pescadore Islands as a member of a team to survey accounting and productions operations of the Chinese Nationalist Government's Naval Shipyards.

--Recognition was given to Alan Rauchman for his good work in auditing the records of the Association and his recommendations for an improved system of accounting.

--Colonel C. H. Kelley, head of the San Francisco Regional Office of Army Audit Agency retires on April 30, 1955.

1956

The Chapter entered fiscal year 1956 with about 90 members. Jennings Smith was president, Julian West was first vice-president, and Arthur Lichtman was second vice-president.

The December, 1955, meeting was held on the fifteenth of the month (Thursday) at the Furniture Mart in San Francisco. The speaker was Robert Long--Director of Audits, U.S. General Accounting Office. The social hour began at 5:30 p.m. and dinner was served at 6:20 p.m.

The April, 1956, meeting was again held at the Furniture Mart. The speaker was Mr. Arthur Poole, Vice President of American Presidents Line (repeat speaker from 1954). Mr. Poole chose "The Accountant's Place in Management" as his topic for this dinner meeting.

In charge of meeting arrangements for the year was Ken Doolin (GAO).

SAN FRANCISCO HAPPENINGS

George Christopher sworn in as the mayor of San Francisco on January 8, 1956.

The Republican National Convention held at the Cow Palace--Dwight D. Eisenhower nominated for President and Richard Nixon for Vice-President of the United States.

FGAA NATIONAL NEWS

(Spring, 1956) National By-Laws of FGAA approved.

(December 1, 1955) FGAA membership stands at 3610--spread among 33 active chapters and members-at-large.

1957

An Executive Committee meeting to introduce incoming and outgoing officers and directors was held on August 2, 1956, at the Press Club on Post Street in San Francisco. The first order of business was the selection of a new treasurer to replace Alan

Rauchman who left government service in July, 1956. Alex Richek (GAO) was appointed unanimously as the treasurer. Other matters discussed at the meeting included expanding monthly program meetings to include luncheons and revision of Chapter By-Laws. It was also announced that Robert W. King, National FGAA President would be visiting San Francisco on August 23 and a luncheon was scheduled in his honor.

John Mirch (Agriculture) moved from Executive Committee member to chapter president in September, 1956. Julian West resigned as president with his transfer from the Oakland Branch to the Los Angeles Branch of the Air Force Auditor General's Office. Julian's job as Branch Chief in Oakland was filled by another FGAA member, Gilbert Kufahl.

Some items from the November, 1956, edition of "The Accountants' Newsletter" published by the San Francisco Chapter included:

--Jennings Smith has joined the Army Audit Agency in Frankfurt, Germany.

--Several recent promotions in the San Francisco General Accounting Office were for J. F. Podd, R. Pinkston, and Howard Baer. Each now has the title of Audit Manager.

--A vacation trip for E. B. Fisher, from September 12 through December 2, will take him on a tour of Europe in a newly acquired Volkswagen. He expects to spend at least three weeks in Vienna, his former home, war threats permitting. At the completion of his trip he hopes to return with the foreign auto for use as a family car here.

--A thought from Frank W. Lennon, President, Institute of Internal Auditors, is given on a comparison between external and internal auditing. "In External Auditing assignments, the primary objectives of the auditor is to place himself in a position to give an opinion concerning the financial statements. He will only concern himself with those controls that have a bearing on safeguarding the assets of the business and of affording a check on the accuracy and the reliability of accounting data. Such an examination is strictly of a protective nature.

In Internal Auditing, a protective service is also performed. Management expects from the internal auditor a service that will safeguard the company's resources from theft or fraudulent transactions. In addition, through this service, his examination is extended to render a constructive service that management can use in effecting a more efficient administration and operation.

He is as much interested in the manner in which things are done as he is in the end results themselves. He not only verifies the authenticity and validity of a charge, but uses his broad knowledge of the operations to challenge efficiency."

Some additional notes and highlights of the year included:

--The Treasurer's report for February, 1957, noted that the Chapter had 66 full members, 6 associate members, and 5 applications pending (all 5 applicants were from GAO).

--Emmett Clifford was nominated for National Vice President for fiscal year 1957.

--Emmett Clifford assisted Seattle in forming an FGAA Chapter. Seattle was issued charter number 22 in May, 1957.

--Wallace Woodbury, a chapter director, supplied the article entitled, "Defense Procurement in a Peacetime Economy" for the Federal Accountant Journal issued December 1956. In the article, Wallace draws a comparison between peacetime and wartime military procurement, national military procurement policy, competitive bidding versus negotiation, and obtaining the objective of low profits or low prices.

--Al Clavelli and Howard Baer are more than busy preparing for GAO's San Francisco Regional Office Seminar for Supervisory Auditors. GAO has established a staff training program for its supervisory accountants and auditors on a nationwide basis. The program is coordinated at the Washington level but administered and presented by each of the GAO Regional Offices to its respective personnel. Among the GAO members of the San Francisco Chapter, FGAA, who will assist in the program as moderators or discussion leaders are R. T. Pinkston, K. V. Doolin, J. F. Podd, G. P. V. Choos, A. M. Hansen, M. H. Karp, Alex Richek, and Ken Pollock.

--The annual FGAA Social Meeting is set for Saturday evening June 22, at Fort Mason Officer's Club. We are promised an appetizing sirloin dinner, and dancing with entertainment. Cocktails at 6:00 p.m. at special prices, dinner at 7:30 p.m., and dancing from 9:00 p.m. to 1:00 a.m. Door prizes look wonderful, and all this for \$3.50 each. Bring or invite your fellow workers, this is a good chance to get acquainted.

--Emmett Clifford is practically a "shoo-in" as National Vice President; in fact, so far he is running on a ticket

that finds no opposition. The effort and enthusiastic support he has shown to the National Chapter has, no doubt, earned him this enviable position.

--On June 18th, we will have a new chapter at Seattle, Washington. Your executive committee has chosen a friendly gesture to them in tendering a gavel from us during their installation ceremony at which Emmett Clifford will be one of the main representatives. Others have been asked to schedule their audit trips to be on hand if possible. The gavel will be engraved indicating our personal interest and wishes for a very successful organization.

--The General Services Administration Audit section is moving to the Old Mint Building and should be well settled by the middle of June. MacDade feels that, in the quiet of the old vaults that held millions of dollars in gold and silver in days gone by, perhaps the atmosphere will aid in better and more realistic audit reports.

--Edward Crossley, Jr. is now Branch Chief in Germany with the Army Audit. That unit had an International Conference at the Sir Francis Drake Hotel in May. The San Francisco Regional Office was host to the affair, the purpose of which was primarily to review the contemplated program of combining Internal Audit with the Contract Audit units. This unified audit will permit a single audit team to handle both types of audits while at the installation or business office. Previously, visits were necessary for two groups of Auditors for their separate purpose.

An item from the June 1957 Newsletter:

--No matter how great the potential contribution of the auditing department may be, it will not be accepted automatically by the rest of the organization. The auditor must work in the face of at least two obstacles: (1) The auditor will only rarely be able to match the technical competence of the operating personnel whose activities he is appraising--and they will know it. (2) It is human nature for operating personnel, like anyone else, to resist criticism; the auditor will therefore be met usually with feelings of resistance, overt or secretNo internal audit program will obtain full acceptance at once. The scope of the program must be slowly expanded from the traditional areas of accounting and finance to the newer areas of harmonious common interest in efficiency and improvement.

SAN FRANCISCO HAPPENINGS

Five county Bay Area Rapid Transit District created by California Legislature in June, 1957.

Spring, 1957--The New York Giants become the San Francisco Giants with games played at Seals Stadium.

The Richmond-San Rafael Bridge completed.

FGAA NATIONAL NEWS

July 1, 1956--FGAA established as a national organization.

Martin Powers named Executive Secretary-Treasurer of FGAA (To serve in this capacity until May, 1969).

The Federal Accountant publication to be published by Cornell University beginning in October, 1956.

Monthly newsletter titled, FGAA News Notes inaugurated in November, 1956.

1958

An Executive Committee Meeting as held on June 25, 1957, at the El Jardin Restaurant. Presiding over the meeting was outgoing president, John Mirch, and incoming president, Al Clavelli, Sr. (GAO).

The new president stressed the importance of the various committees, with particular emphasis on Membership and Meetings. He asked that a supply of applications be given to each member of the group present and asked that they see to it that they were circulated in their representative organizations to prospective members. He also asked that each person be prepared to report on his progress at the next Executive Committee meeting.

He also proposed a more strict schedule of meetings, with the meeting notices showing the exact time allotted to the social, time of dinner, time of meeting, speeches and adjournment.

The President, with the concurrence of the Executive Committee, appointed the following Committee Directors:

Attendance:	Rex A. Fones (GSA)
Editorial:	Harry H. Henry (Bureau of Public Roads)
Meetings:	Roy T. Ziebarth (Maritime Administration)
Membership:	Sol Rosenthal (Agriculture)
Program:	Wallace E. Woodbury (Army Audit)
Publicity:	L. J. Roth (Agriculture)

Special Activities: Gilbert E. Kufahl (Air Force Auditor General)

Emmett Clifford, in his role as second vice-president of National FGAA, attended the seventh annual symposium of FGAA held at the Commerce Department Auditorium, Washington, D. C. on October 8, 1957. The symposium theme was "Federal Accounting and Budgeting--A New Look"

SAN FRANCISCO HAPPENINGS

Brooks Hall dedicated on April 11, 1958.

1959

Maurice Gerritsen served as president and Gil Kufahl and William Schumm as vice presidents.

The March, 1959, monthly meeting was held at the Elks Club on Post Street, San Francisco. The speaker for this dinner meeting was Tom Hanson, Special Agent-in-Charge, U. S. Secret Service. The program included a demonstration on the detection of counterfeit currency.

The May meeting was held at the Claremont Hotel in Berkeley. The speaker was Daniel Wentz of Ames Research Center, Moffett Field. A buffet style meal was served at \$3.15 per person.

A golf tournament was also held during the year. The date was May 26, 1959, and the place was Diablo Country Club, Diablo, California. Roland Pinkston (GAO) headed the committee arranging the golf tournament.

The Chapter year ended on June 10, 1959, with a total membership of 150 (145 active and 5 associates). The breakdown of members by agencies was as follows:

Department of Army	40
GAO	28
Commerce and Agriculture	13 each
Navy	12
Atomic Energy Commission	9
Ten agencies	8 or less members
Non-government members	2

FGAA NATIONAL NEWS

January, 1959--National By-Laws amended to allow persons who were not accountants to join FGAA.

CHAPTER III

THE SIXTIES

1960

William Schumm served as president with William Shaw and Anthony Vergari as vice-presidents.

Under the leadership of George Gustafson, membership director, the Chapter increased its membership size from 150 on July 1, 1959, to 171 on June 30, 1960. During the year, 35 new members joined FGAA, 2 transferred in, and 16 terminated their membership. Twelve of the new members were with Army Audit, seven with GAO, and six with Maritime Administration.

Program director Dan Dowling arranged for the speakers at the monthly meetings, Speakers included: District Director of Internal Revenue Service; Assistant Agent-in-Charge of the FBI; Treasurer, State of California (Bert Betts); and Deputy Director of Finance of Department of Defense. Topics at other monthly meetings included post office operations, data processing, and stock market investments. Joint meeting were held with both the California Society of CPA's and the Institute of Internal Auditors. Meeting attendance ranged from 45 to 85 members and guests.

In addition to the regular meeting schedule, a Christmas Party, dinner-dance social, and golf tournament were held during the year.

Meeting arrangements were handles by George Carter. George passed away suddenly during the spring of 1960 and following kind words were written by President Schumm:

The World lost a swell fellow, husband and father, the Government an outstanding auditor and the FGAA a hard-working, devoted member. We will all miss George.

Following item appearing in the November 1959, monthly newsletter preciously appearing in newsletters of the San Antonio and Detroit FGAA Chapters:

"ARE YOU AN ACTIVE MEMBER?"

"Are you an active member,
The kind that would be missed?
Or are you just contented
That your name is on the list?

"Do you attend the meetings
And mingle with the flock?

Or do you stay at home
And criticize and knock?

"Do you take an active part
To help the work along?
Or are you satisfied to be
The kind who just 'belong'?

"Do you ever work on committee
To see there are no tricks,
Or leave the work to just a few
And talk about the 'cliques'?

"Do you come to meetings often
And help with hand and heart?
Don't just be a member
But take an active part!

"Think this over dear Brother;
You know what's right or wrong
Are you an active member
Or do you just 'belong'?

Emmett Clifford was the guest speaker at the June meeting of the American Society of Women Accountants (San Francisco Chapter). The meeting was held at the Press and Union League Club and FGAA were invited to attend.

The Chapter reported a net loss of \$13.73 for the year, but still ended the year with a cash balance of \$671.10.

In summing up the results of the year, President Schumm, prior to leaving office, made these remarks:

The success of any organization such as ours depends to a great extent on the degree of interest and hard work indicated by the Officers and Board of Directors as well as the rank and file member, and I have been very fortunate in having an outstanding year. Few if the members really realize the time and effort put in by some of the officers and directors to keep things running smoothly. We had a few anxious moments on some things but everything always turned out all right.

SAN FRANCISCO HAPPENINGS

November, 1959--Seals Stadium demolished.

The population of San Francisco reach 743,000 based on the 1960 census.

FGAA NATIONAL NEWS

For the first time the annual National Symposium was held outside of Washington, D. C. New York hosted the ninth symposium on May 23 and 24, 1960, at the Statler Hotel. The theme of the symposium was "Integrated and Automatic Data Processing Systems".

Andrew Barr (AGA National President for 1953-1954) received the President's Award for Distinguished Federal Civilian Service--the highest honor bestowed to a career Federal civil servant. The award was presented by President Dwight D. Eisenhower at a White House ceremony in February, 1960.

William Newman, Jr. (National FGAA president for 1957-1958) was named Director of the Defense Accounting and Auditing Division of the General Accounting Office in December, 1959.

1961

The Chapter year began with an Executive Committee meeting on July 18, 1960. The meeting was called to order at 4:15 p.m. by president, Gil Kufahl. The agenda included discussions on assignment of directorships, chapter budget, chapter dues, and membership. A second Executive Committee meeting was held on August 8. At this meeting a budget for the year was approved, showing estimated net receipts of \$475 and estimated expenses of \$525, with a net cash decrease of \$50. The budgeted expenses included \$25 each for a Christmas party and golf tournament and \$50 for a June social.

In assuming duties as president of the San Francisco Chapter, Gil Kufahl set forth the following primary objectives for the year:

1. To plan and develop programs to help our members to better perform their jobs, for their own satisfaction as well as for the benefit of our government.
2. To interest men and women, not now members of FGAA, who serve the United States Government, in the San Francisco Bay Area as accountants, auditors, budget officers, comptrollers and in similar administrative capacities, in joining with use in fulfilling our professional obligations.

The first monthly meeting of the chapter year was held on September 15, 1960, at the Marines Memorial Club. The speaker for this dinner meeting was Captain Harold Nixon, Comptroller, Military Sea Transportation Service. (The meeting announcement listed refreshments at 45 cents per drink.

The October meeting featured James Robbins as the speaker.

Mr. Robbins was later to serve at FGAA's first full-time Executive Director at the National Office.

November ushered in the first luncheon meeting of the year. The meeting was held at the Sir Francis Drake Hotel and featured a panel discussion on the subject "Client Problems Involved in Revised Government Contract Cost Principle".

Also, during the year a joint meeting was held with the Institute of Internal Auditors (second annual). Other programs included a one-hour slide show on office work simplification developed by Westinghouse Electric Corporation; a presentation on statistical sampling techniques; and a past presidents' night at the Hotel Claremont in Berkeley with Larry Acker, Past National President of FGAA, as the speaker.

The Chapter, in cooperation with the Federal Business Association, sponsored a one-day seminar on Financial Management. The seminar was held on May 15, 1961, at the University of California, Berkeley campus. The seminar featured financial managers from private industry plus university professors; with presentations in such areas as cost accounting, human relations and communications, financial control and budgeting and application of mathematical techniques.

A golf tournament was held on June 24, 1961, at the Hayward Golf Club.

Some miscellaneous notes from the 1961 year were as follows:

--Mr. Raymond Einhorn, National President, Federal Government Accountants Association, was in the Bay Area on October 5 and talked to the Officers and Directors.

--Bob Christensen, Army Audit Agency, has just returned from a four-month temporary duty in Hawaii where he was auditor-in-charge of the audit of the Honolulu District Engineer. Also on the assignment were Henry Nelson, Bob Wing and Gen LaBarba.

--About 60 members and guest attended the October 20 monthly meeting at the Marine's Memorial Club. Mr. James Robbins, Deputy Chief, U. S. Army Audit Agency, made a very interesting and timely talk on the need for accountant-trained controllers in Government service. During the meeting, the President handed out FGAA Certificates to new members. Also, the past president, Mr. Bill Schumm, was presented a bronze pipe rack and tobacco holder from the Chapter in appreciation of the excellent work done and many efforts expended during the previous fiscal year.

--An item of special interest to all Federal employees in the San Francisco Bay Area is the status of the new Court House and Federal Office Building in San Francisco. Bid invitations went out on the market on August 18, 1960. The bid invitations consisted of 430 separate 30" x 36" detailed drawings weighing 59 pounds and two volumes of specifications weighing five pounds each. This conveys some idea of the job required from the engineers and architect in putting on paper a modern 20-story office building.

--Bids for construction of the building were opened at 2:00 p.m. on October 13, 1960. Congressman Mailliard and Shelley were present and approximately 150 representatives of bidders, construction industries, the press and TV were also present. The bid openings disclosed the following:

Low base bid	\$32,287,000
Next low base bid	\$33,120,000
Highest base bid	\$35,235,00

In addition to the base bid, numerous alternate bids concerning details in outer covering, windows, special components, etc., ranged up to one-half million dollars. The bids are presently being considered in the central office, GSA in Washington, pending final letting of the contract.

--Art Lichtman, Navy Audit, is on an inspection tour in the Pacific Area and will visit Honolulu and Kwajalein Island. Art hopes to return for the Christmas meeting.

-- Richard Mutti is in Orlando, Florida, to assist with the development of a comprehensive contract audit program for Army contractors.

-- The Chapter President suggested the following nomination for National officer for FY 1962:

Richard H, Greenburg, GSA San Francisco, for Second Vice-President

As most of you know, Mr. Greenburg was instrumental in organizing the San Francisco Chapter in 1952. He presently holds the position of Comptroller, GSA, San Francisco. In the past, he has held responsible positions in various agencies of the Federal Government in the fields of management, accounting, budgeting and personnel, as well as other administrative staff positions. He is also active in other professional organizations. It is hoped the Mr. Greenburg will receive the suggested nomination.

--A party for Navy Audit personnel and their wives was held on December 17 at Ken Riner's home. Members

attending were Art Lichtman, Mario Coducto, Frank Gualtiere, Jim Merney and Ed A. Robbins.

--A party for Post Office internal auditors and their wives was held at Jim Neely's home on December 18. Members attending were Ventress McGowen, Del Halterman, Ralph Cederborg, and George Zimmerman.

--The "Second Notice" of dues payable issued in November finally caught up with Navy Auditor Leighton G. Phillips in the Philippines. He attached a note with his check stating that he had just returned from an audit at San Miguel, Luzon "About 30 miles over the roughest road from Subic Bay. We went through two typhoons and walked to chow through 6 inches of water, carrying our shoes." Just wait until he finds out what Missouri did to his Navy team at the Orange Bowl.

--There was a good turnout at the joint meeting of January 12, 1961, with the Institute of Internal Auditors. About 50 FGAA members and over 100 Institute members were present. Mr. Kent gave an excellent talk on new developments in internal auditing.

--The American Society of Women Accountants has extended an invitation to the Chapter President, and other Chapter members to the extent space is available, to attend their annual Public Relations dinner to be held on April 26. Their speaker will be Mr. Clark Puckett, Economist for the Federal Reserve Bank of San Francisco. Mr. Puckett's topic is "Will the Soaring Sixties Ever Get Off the Ground?"

At the beginning of the Chapter year on July 1, 1960, membership stood at 171, and at the close of the year the total membership was 170. During the year 20 new members were recruited, 6 members transferred in, and 27 members transferred out or dropped their membership.

Officers and directors for the year included John Sherrett (Veterans Administration), membership; Richard Mutti (Army Audit), programs; George Gustafson (GAO), vice president; William Shaw (NASA), vice president; Dan Dowling (Agriculture) meetings; Al Baker (Maritime Administration), secretary; and Doug Raaka (AEC), treasurer.

The Chapter year ended with a cash balance in the treasury of \$591.08.

Of special note, Emmett Clifford (Chapter president for 1955) was featured in a front-page article of the national FGAA Federal Financial Management Topics publication for January, 1961. The

article pointed up some of Emmett's accomplishments, which included two terms as a national vice president of FGAA, past president of the San Francisco Chapter, past president of the Oakland Chapter of the National Association of Accountants, and a national director of the National Association of Accountants for 1961. Emmett was chief auditor for the Maritime Administration until 1961 when he was named Comptroller for Matson Navigation Company.

FGAA NATIONAL NEWS

The monthly newsletter, FGAA News Notes became Federal Financial Management Topics in December, 1960.

In May, 1961, Professor Edwin J. B. Lewis of George Washington University became the publisher of The Federal Accountant publication (to serve in this capacity until January, 1968).

Andrew Barr and Laurence Acker received the Association's first Distinguished Leadership Awards.

1962

The enthusiastic and energetic George Gustafson served as Chapter president for 1962.

In September, 1961, a President's column was added to the monthly Chapter Newsletter. In the inaugural appearance of this new feature of the Newsletter, Chapter President Gustafson looked back over the first nine years of the life of the San Francisco Chapter. The following observations were made by George:

a) membership had more than tripled from a charter membership of 51 to a membership of 169 as of June 30, 1961:

(b) treasury remained in the black even though dues remain constant while costs were rising ;

(c) cooperation with universities to foster good relations and promote an interest in Federal accounting, auditing, budgeting, and reporting by inviting professors to speak at monthly meetings, distribution of The Federal Accountant and other literature on FGAA to Deans and Heads of Accounting Departments of various universities, including participation at Federal Career Days of the Civil Service Commission--12th Region, and co-sponsorship of the First Annual Financial Management Seminar at the University of California, Berkeley;

(d) publication of a Digest of Proceedings of the First Annual Financial Management Seminar, and

(e) promotion of professional ethics and fostering relationships with other professional groups such as CPA Society of California, Institute of Internal Auditors, and the Federal Business Association (since disestablished and its funds, etc., transferred to the newly established Federal Executive Board).

In planning for the year, the Chapter president set forth the following lofty goals:

. . . carry out all three aims of FGAA, continue important projects of previous years, and encourage all member participation in soliciting new members, working on committees, promoting attendance at meetings, encouraging writing of manuscripts, and revising the Chapter's By Laws, but also to assist members collectively in matters which they may find impracticable to do themselves individually.

The Chapter year started out on a high note with a meeting at the Hotel Claremont in Berkeley on September 21, 1961. The guest speaker was Dr. William Vatter of the University of California, who spoke before an audience of 75 to 80 members and guest on the subject "Another Look at Managerial Accounting".

The October meeting was held at Torino's Restaurant in San Francisco and featured Bernard Rosen, Director, Twelfth Civil Service Region. The November meeting was held on Thanksgiving at Fort Mason. It included dinner and dancing. The speaker for the affair was Sergeant Frank Browne of the San Francisco Police Department Narcotics Squad. (An unusual program for a dinner-dance social)

During the remainder of the year joint meetings were held with both the California Society of CPA's and the Institute of Internal Auditors. Of note regarding the monthly meetings--four meetings featured university professors as speakers, attendance at the meetings ranged from a low 25 in March to a high of 120 for the joint meeting with the Institute of Internal Auditors, and one meeting consisted of Mr. J. Mosher reading a paper prepared by Admiral Peppell (U. S. Navy Retired). Program director for the year was William Mannion.

One of the major accomplishments of the year was the very large increase in membership. A total of 78 new members were recruited during the year, and membership reached 241 at the close of the year on June 30, 1962. The chapter was awarded a \$100 prize from the National Office in recognition of the membership increase.

The Second Annual Financial Management Seminar was held on January 29, and 30, 1962, at the University of California. The seminar was co-sponsored by FGAA and Federal Business Association

and attracted over 200 persons. One of the highlights of the Seminar was the use of continuing workshops running concurrently during the afternoon of each of the two days. A Digest of Proceedings (70 pages in length) was published to record the events of the Seminar.

David Temple, president-elect for 1963, and James Morrey, District Manager of the U.S. Army Audit Agency in San Francisco, represented the Chapter at the annual FGAA Executive Committee Meeting held at the Sheraton Hotel in Philadelphia on May 27, 1962.

FGAA NATIONAL NEWS

November, 1961--Research Bulletin No. 1 - "Audit Sampling in Action" was released.

December, 1961--A new membership classification was established--affiliate member--to allow persons not employed in the Federal Government to join FGAA.

1963

The president's gavel was passed from George Gustafson to David Temple for the 1963 Chapter year. David was supported by the vice presidents John Speer, Jr. and James Nerney, secretary George Choos, treasurer John Moore, and a seven-person directorship.

The monthly program for the year included a dinner-dance social on December 7, 1962, at the Oakland Army Terminal (steak or lobster at \$5 a person), a joint meeting with the Institute of Internal Auditors in February, an address by the Deputy Assistant Secretary of Defense (the father of Chapter member Robert Benson), and presentation by FGAA National President Donald Bacon. Program director for the year was Burt Maschal.

During the year, Executive Committee meetings were held on the second Monday after each regular scheduled monthly Chapter meeting. Beginning in December, 1962, the IRS conference room in the Flood Building, 870 Market Street, was established as the permanent meeting place for the Executive Committee.

As reported by Treasurer John Moore, 182 members had said their annual Chapter dues for 1963 as of December 1, 1962 and 68 members were late in paying.

A noteworthy accomplishment of the Chapter during the year included publication of a 2000 word paper for use by the Civil Service Commission in Federal Career Day Programs held at universities throughout Northern California. The paper was titled "Opportunities in the Federal Government for Graduates in Accounting". Chapter members involved in this project included

George Gustafson, Allan Reynolds, Thomas Montgomery, George Choos, Burt Maschal and Bill Mannion.

George Gustafson was the unanimous choice of Chapter members for nomination as National First Vice-President of FGAA for 1964.

During the year, Daniel Dowling transferred from the San Francisco Chapter to the Chicago Chapter (to return to San Francisco and serve as Chapter president for 1968).

During the December, 1962, Executive Committee meeting, membership applications were submitted by George Gustafson, and unanimously approved by the Committee, for following GAO staff members: Billy M. Gregg, Felix Brunner, and Robert W. Brown.

Also, under the prodding of George Gustafson, each member of the Executive Committee contributed \$2.50 each for gift subscriptions to The Federal Accountant to be mailed to nine universities and colleges in Northern California.

During the May meeting of the Executive Committee the following positions were taken on issues for discussion and vote at the National FGAA Executive Board Meeting in June:

--Advise the Executive Committee that the San Francisco Chapter would be reluctant to endorse a name change for the Association or the qualifications for membership without sound justification for either of such actions.

--Recommend that the Association establish a special reduced dues rate for retired members with the amount fixed at a rate sufficient only to reasonably recover the cost for their subscription the Federal Accountant.

--Advise the Executive Committee that the San Francisco Chapter did not favor an Association dues increase in excess of \$2.00 for each active or associate member.

SAN FRANCISCO HAPPENINGS

October, 1962--The San Francisco Examiner newspaper combined with the San Francisco Bulletin and News Call.

1964

John Moore (Post Office) served as Chapter president for the year. He was assisted by Burnett Maschal (IRS), first vice-president; Howard Ager (Forest Service), second vice-president; Edward Verman (Post Office), secretary; John Speer, Jr. (Maritime Administration), treasurer; and the following directors--Wallace Dunlap (SEC), Erwin Fisher (GSA), Albert Leslie (Army), Anthony

Schmidt (Army), Thomas Montgomery (Army), Carl Toma (GAO), and Ben Williams (Navy).

George Gustafson was elected National First Vice-President for 1964.

SAN FRANCISCO HAPPENINGS

January 8, 1964--John Shelley became the first Democratic mayor of the City and fifty-five years.

March 8, 1964--Band of Sioux Indians stake claim to Alcatraz Island.

June 19, 1964--Republican National Convention opens at Cow Palace. Barry Goldwater wins the nomination.

1965

The Chapter year began with Bill Bishop as president. Bill resigned the presidency in October, 1964, and was replaced by first vice-president, Al Baker. Al served as Chapter president for remainder of the year. During the year, Jim Neely served as second and then first vice-president. Officers and directors for the 1965 Chapter year included: Irving Sigale and Edwin Scherr--secretary; Keller Cherry--treasurer; John Moore--immediate past-president; Ken Pollock and Ken Riner--program directors; Rex Fones--membership director; Howard Ager--publicity director; and Charles Croxton and Richard Mutti--special activities director.

SAN FRANCISCO HAPPENINGS

October, 1964--Free Speech Movement organized at University of California, Berkeley.

December, 1964--Governor Edmund Brown orders the police on the Berkeley Campus and 800 free speech demonstrators arrested. The President and Chancellor of the University resign.

1966

Al Baker served as Chapter president. John La Camera (Federal Power Commission), aided by Weldon Padgett (GSA), was in charge of programs for the monthly meetings.

Speakers during the year included Harold Weiss, Director of the Automation Training Center in Arizona; Emmett Clifford, past Chapter president and National Vice-President; Brad Evans, NASA; Edward Hummel, the National Park Service; and Bill Petty and Bernie Lynn, Director and Deputy Director respectively of the Defense Contract Audit Agency.

The Chapter co-sponsored a Financial Management Seminar held on October 13 and 14, 1965, at the Jack Tar Hotel. About 105 persons in the government financial field attended the Seminar.

John Speer organized the golf tournament held in May, 1966.

The Chapter was represented by Gil Kufahl and Al Lowe at the National Symposium held in Minneapolis, Minnesota.

Membership reach 230 during the year under the direction of Rex Fones.

Dan Dowling substituted for president Al Baker at the April and May meetings while Al was in Seattle.

Two innovative activities were inaugurated during the year. A field trip to the Vallecitos Atomic Project (near Livermore), including a lunch at Castlewood Country Club, was enjoyed by several members. Also, a round table discussion meeting was held in August, 1965 (generally a quiet month for the Chapter).

SAN FRANCISCO HAPPENINGS

Diamond Heights Urban Renewal Project nears completion.

New musical form emerges at the San Francisco Tripps Festival--acid rock.

FGAA NATIONAL NEWS

Edwin J. B. Lewis is the recipient of the first Robert W. King Award.

1967

Following the tabulation of votes of Officers and Directors by Norm Christiansen and John Waggener of the Maritime Commission, Jim Nerney (DCAA) was installed as Chapter president, and Ken Swann (Army Audit) and Ken Pollock (GAO) were selected as first and second vice-presidents respectively. The new secretary was Genevieve LaBarba (DCAA), and the treasurer was Jack McGinity (GAO).

Special events during the year included a Christmas party in December, 1966, and dinner-dance social in June, 1967.

A joint meeting was held with the Association of Federal Investigators in the fall, 1966. The guest speaker for the meeting was Lester Condon, Inspector General for the Department of Agriculture.

A joint meeting was also held with the Federal Executive Board in March, 1967. The speaker was Elmer Staats, Comptroller General of the United States. About 260 persons attended the meeting.

SAN FRANCISCO HAPPENINGS

September 26, 1966--The Staten Island becomes the first ice breaker to enter San Francisco Bay.

January 19, 1967--Autos first banned from parts of the Golden Gate Park on Sundays.

April 15, 1967--Vietnam War peace march from Second and Market Streets to Kezar Stadium.

Work begins on the Golden Gateway project--a former wholesale produce district which was reclaimed from the Bay in the middle of the nineteenth century.

Japanese Cultural Center completed.

FGAA NATIONAL NEWS

January, 1967--Amendment to National By-Laws created the office of president-elect (incumbent to automatically become president the following year) and also provided for five regional vice-presidents.

Andrew Barr presented a paper on "International Harmonization of Accounting Principles" at the Ninth International Congress of Accountants in Paris, France in 1967.

1968

Dan Dowling served as Chapter president.

SAN FRANCISCO HAPPENINGS

January 8, 1968--Joseph Alioto sworn in as the Mayor of San Francisco.

March 22, 1968--President Johnson's daughter, Lynda Johnson, ordered off a cable car for eating ice cream.

1969

Ken Pollock served as Chapter President.

SAN FRANCISCO HAPPENINGS

November 26, 1968--S. I. Hayakawa named acting president of San Francisco State College.

FGAA NATIONAL NEWS

James Robbins appointed Executive Director (position held until summer, 1973).

CHAPTER IV
THE SEVENTIES

1970

Louis Exposito served as Chapter president.

SAN FRANCISCO HAPPENINGS

September 23, 1969--Mayor Alioto accused by Look Magazine of Mafia connections.

May 15, 1970--Five Alarm fire at Furniture Mart on Market Street. (Site of many FGAA meetings in the 1950's).

FGAA NATIONAL NEWS

November, 1969--By-Laws amended to increase the number of Regional Vice-Presidents from five to nine.

1971

Anthony Vergari served as Chapter president.

During the year, FGAA charter number 71 was granted to the Peninsula-Palo Alto Chapter, effective July 1, 1970. The first president of the new chapter was William Mannion, an active member of the San Francisco Chapter during the 1960's. The Peninsula-Palo Alto Chapter was sponsored by Lou Esposito, San Francisco Chapter president for 1970. The majority of the membership of the Peninsula-Palo Alto Chapter--77 charter members--consisted of auditors with DCAA, GAO, and Army Audit--many of whom were previously affiliated with the San Francisco FGAA Chapter.

SAN FRANCISCO HAPPENINGS

January 19, 1971--Standard Oil tankers collide beneath the Golden Gate Bridge, spilling millions of gallons of oil into the Bay.

June 11, 1971--U.S. Marshalls recapture Alcatraz from the Indians.

FGAA NATIONAL NEWS

By-Law amendments change the title of the National Executive Committee to the National Executive Board (NEB) and establish a National President's Advisory Council and a Planning Board.

1972

Genevieve LaBarba served as president for the 1972 Chapter year. Gen was assisted by first vice-president Hal D'Ambrogia, and the following other officers and directors: Henry Bloom and Grant Hammon (treasurers); Mary Noble (secretary); Emerson Miller (second vice-president); Jesse Morris (membership); Jack Moore (programs); John Hazen (newsletter); and Werner Grosshans, Earl Loe, Jim Payne, David Low, Ray Taylor, and Tony Vergari (committee chairpersons).

The Chapter started with a cash balance of \$980.98 on July 1, 1971, and ended the year on June 30, 1972, with a balance of \$981.19. The final financial report for the year, signed by Grant Hammon as Chapter treasurer and Jim Payne as Chapter auditor, was submitted to FGAA National Office for approval on July 28, 1972.

A golf tournament was held in May, 1972. The tournament was organized by Yancy Wyatt (that long ball hitter). John Speer (Maritime) was winner of the trophy for low gross score, and George Senn (GAO) was the low net score winner. The team trophy went to GAO.

Hal D'Ambrogia was the official chapter representative at the National Symposium held in Los Angeles.

Yancy Wyatt was recognized by the National Office for sponsoring the largest number of new members during the year.

At the final Board of Directors meeting of the year, held on June 6, 1972, membership applications were approved for the following individuals: Mike Barrios, Jr. (Commerce Field Audit), William Long (Transportation), Orville Hart (NHTSA), Paul Jalbert (EPA), George Springer (DCAA), and Arnold Murphy (Transportation).

At the end of the year, total membership of the San Francisco Chapter was in the 260 range.

FGAA NATIONAL NEWS

The first FGAA National Symposium held in the West was hosted by Los Angeles. The Symposium, held over three days (June 21, 22, and 23, 1972 at the International Hotel, focused on the theme "New Horizons in Financial Management--The Internal and External Forces of Change".

FGAA signed an assistance contract with the Office of Minority Business Enterprises for development of a financial management curriculum and sponsoring of instructional classes.

1973

The Chapter year started with an Executive Board meeting on August 8, 1972. In attendance at the meeting were Hal D'Ambrogia (GAO), Chapter President; Werner Grosshans (GAO) first vice-president; John Hazen (AEC), publicity; Charles Mennier for Jesse Morris (AG), membership; Larry Arata (DOT) cooperation with government organizations; Grant Hammon (Maritime), Treasurer; David Low (HEW), cooperation with professional organizations; Emerson Miller (GSA), second vice-president; Raymaon Taylor (DCAA), special activities; and Mary Noble (GAO), secretary. Other board members not able to attend the August meeting included: Genevieve LaBarba (DCAA), immediate past president; and John Moore (HUD) programs. The agenda for the first board meeting included discussions on memberships, programs, social activities, training, and proposed budget for the year.

Monthly programs for the year included a joint meeting with the Women's Accountants Association on October 17, 1972, at the stagecoach Restaurant in San Francisco; a meeting at the Travelodge on Fisherman's Wharf in December; a luncheon meeting at the Treasure Island Officers' Club in January; a meeting in April featuring A. Alan Post, Legislative Analyst for the State of California; and a joint meeting with the Peninsula-Palo Alto Chapter in May at Jack London Square in Oakland with FGAA National president, Arthur Litke, as the guest speaker.

Membership during the year held steady around the 270 level. New members approved during the year included Carl Orne (Lybrand Ross Bros. & Montgomery); Ernest Akiyoshi (DOT); Thomas Buggie, Rolf Adams, Micheal Crivelli (Postal Service); Robert Foster (EPA); Pebble Howell (AEC); John Zugar and Thomas Monahan (GAO). To promote membership letters along with the membership application forms, were sent to financial managers in the Bay Area requesting their participation in FGAA.

In the area of cooperation with government agencies, a questionnaire was mailed to 23 auditing and accounting organizations in the San Francisco area, soliciting their interest in Interagency Auditor Training Center courses in San Francisco. Results of the survey, which indicated considerable interest in local training, were transmitted to Elwood Platt, Director of the Training Center in Washington. In a reply, addressed to the Chapter president (dated March 19, 1973), Mr Platt thanked the San Francisco Chapter for its initiative and stated the Interagency Auditor Training Center would be scheduling courses on Developing and Presenting Audit Findings and Operating Auditing in San Francisco in June, 1973.

Social activities for the year included a bowling tournament on January 30 at the Downtown Bowl in San Francisco, and a golf

tournament on May 18. Social chairman for the year was Yancy Wyatt.

The chapter nominated A. Alan Post for the National FGAA Distinguished Leadership Award for 1973.

Hal D'Ambrogia and Tony Vergari represented the Chapter at the National Symposium in Washington D. C.

A plaque and letter were presented to Richard Greenburg, first chapter president, upon his retirement from Federal Service.

The Chapter co-sponsored a one-day seminar on "Parallel Problems in Federal and State Contracting" on May 11, 1973, at the Fairmont Hotel.

The Chapter sponsored a Students' Night on April. Five local universities were represented by faculty members and students.

Hal D'Ambrogia prepared a position paper encouraging the recognition of FGAA as a professional organization and allowing monthly technical meetings to qualify for continuing education requirements for CPA's

The positions of first and second vice-presidents were eliminated and replaced by the position of president-elect, starting in 1974.

Werner Grosshans, vice-president, transferred to Washington, D. C. during the Chapter year.

George Gustafson was awarded a check for \$50 for his articles published in the Federal Accountant.

As reported by treasurer, Grant Hammon, receipts for the year totaled \$683.51 and disbursements were \$778.39, with a cash balance of \$886.31 at the end of the year.

SAN FRANCISCO HAPPENINGS

January, 1973--Hyatt Hotel at Union Square opens.

May, 1973--Hyatt Regency at Embarcadero opens.

1974

The Chapter year started off with a Board of Directors meeting on August 7, 1973. President Emerson Miller (GSA) presided over the meeting and discussions were held on the proposed annual budget, the monthly programs, and membership. The budget for the year showed projected receipts of \$666.00 and disbursements of

\$660.00.

The schedule of monthly programs for the year began with a dinner meeting on September 18, 1973. The speaker was Stanford Field, Director, Energy Economics Department, Stanford Research Institute, and his topic was "The U.S. Energy Puzzle". The October meeting was a joint affair with the Women Accountants' Association. This meeting was held at Marconi's Restaurant and featured Thad Brown, Tax Assessor for the City and County of San Francisco. A joint meeting with the Peninsula-Palo Alto Chapter was held in January 1974. The speaker was Harry Levine, FGAA National President. The February meeting was designated as Student's Night, and featured an address on "Campaign Reform and Federal Elections" by Fred Thompson, GAO Director of the Office of Federal Elections in Washington, D. C. Another joint meeting was held in March, 1974. This meeting, sponsored by the San Francisco and Peninsula-Palo Alto FGAA Chapters and the National Contract Management Association, included a presentation on "Operational Auditing of Defense Contractors" by Bernard Lynn, Director--Defense Contract Audit Agency. April was a first for the chapter with a breakfast meeting held at the San Francisco Hotel.

Monthly meeting for the year concluded in June with a Past-Presidents' Night. Past-Presidents in attendance included Al Baker, Jim Nerney, Maury Gerritsen, Al Clavelli, SR., Jennings Smith and Emmett Clifford.

New members joining FGAA during 1974 included:

Thomas Britting	(GAO)
Jowdy Johnson	(DOC)
John D'Aquisto	(Student)
James and Jean Ohl	(GAO)
Cheny Burton	(USDA)
Charity Burton	(USDA)
Ralph Childs	(USDA)
Edgar Bostick	(Haskin & Sells)

A bowling tournament was held on January 22, 1974, at the Downtown Bowl in San Francisco.

President Miller participated in a Management Improvement Committee meeting sponsored by the Federal Executive Board on October 12, 1973. Emerson discussed the role of FGAA in the government.

Tony Vergari (chapter president for 1971) served as FGAA Pacific Region Vice-President for 1974.

The Monthly Newsletter featured background sketches on the four new Chapter directors for the 1974 year. Below are excerpts from the sketches:

Ron Beeler is our Director in charge of special activities, which includes arranging for our monthly dinners.

Ron is a true native of the San Francisco Bay Area. He was born and raised here, graduated from Berkeley High School, and San Francisco State University, and holds a CPA certificate from the State of California.

His Government career started as an auditor-trainee with Army Audit Agency. He joined the Defense Contract Audit Agency when it was formed in 1965, later transferred to the DHEW Audit Agency, and then transferred to the Environmental Protection Agency, when it was established in 1971.

Martha Dixon, secretary, is a native of Earlington, Kentucky. She has a B.S. and M.B.A. from Golden Gate College. Her Government career started with the Air Force, and she joined the Atomic Energy Commission in 1964, and is an Audit Supervisor in the San Francisco Office. She has just completed a leave of absence to teach Accounting at California State College, Sonoma. Martha is a CPA, State of California, and is active in a long list of professional organizations: Business and Professional Women's Society, American Society of Women Accountants, California Society of CPA's--East Bay Chapter, AICPA, National Association of Black Accountants and NAA.

Jeff Eichner, Program Director, is a native son, born in Albany and still lives there. In 1961 he received an M.S. in accounting from Armstrong College and joined the San Francisco Region of the General Accounting Office. At the present time he is an audit manager at GAO. In addition to his duties as Program Director for the San Francisco Chapter, Jeff is serving on FGAA's National Education and Training Committee.

Bob Leard is our Director in charge of membership, responsible for maintaining the membership roster and processing applications. Bob is a native of the San Francisco Bay Area. He was born and raised here, graduating from San Leandro High School and Armstrong College in Berkeley, and presently lives in San Leandro.

Some Chapter news items during the 1974 year:

David Low (Chapter director for cooperation with other professional organizations) was promoted to Acting Regional Comptroller for HEW.

Martha Dixon, Chapter secretary, will travel to Honolulu to attend the Western Regional Conference of the American Society of Women Accountants. She is Vice-President of the San Francisco Chapter of the ASWA.

Yancy Wyatt, Chapter president-elect, was recently promoted to a new position. Yancy is now Assistant Inspector in Charge, San Francisco Division Inspection Service, U.S. Postal Service. Congratulations, Yancy!

Miguel P. Barrios, Jr., Commerce (San Francisco) Acting Regional Manager, Western Regional Office, visited Las Vegas, Nevada, November 29 through December 1, 1973, to attend and address the Second Annual Meeting of the American Association of Spanish-Speaking Certified Public Accountants.

FGAA NATIONAL NEWS

Summer, 1973--Kenneth Ketcham selected as National Executive Vice-President.

1975

President Yancy Wyatt held the first Board of Directors meeting on August 6, 1974. Yancy announced the election of Stanley Blumenfeld of the San Francisco Chapter as Regional Vice-President Elect for 1975.

Assisting Yancy in the operation of the Chapter were Jeff Eichner, president elect; Martha Dixon, secretary; Tom Wade, treasurer; and following directors: Mike Barrios, Ron Beeler, Felix Brunner, Bob Leard, Vito Magliano, and Donald Wilson.

Monthly meetings began in September, 1974, with an address by Albert Hair, GAO Assistant Director for Intergovernment Relations and Revenue Sharing. The October meeting featured Robert Mendelsohn, Board of Supervisors for City and County of San Francisco, who represented Edmund G. Brown, Jr., candidate for governor of California. A joint meeting with the Women Accountants' Association was held in November. The January meeting, held at the San Francisco Airport Hilton, was a joint meeting with Peninsula-Palo Alto Chapter and spot lighted a presentation by FGAA National President, John Cooley.

The April meeting was designated as Past Presidents' Night. This meeting, held at In the Alley Restaurant (52 Beldin Street), featured an address by Captain Grace Hopper, USNR, on the subject, "Automatic Data Processing Uses and Techniques". The final meeting of the year was held on May 20 and included a speech by Fred Layton, GAO Deputy Director of the Financial and General Management Studies Division.

A special highlight of the year was the Chapter's sponsoring of Minority Business Training Courses. Course instructors were Jowdy Johnson and Jack Gilley (Commerce), course coordinator was Emerson Miller, and course monitors were Felix Brunner and Mike

Barrios.

The Chapter sponsored a 2 1/2-day workshop on "A Practical in Presentation Techniques" in December, 1974. Larry Olewine of the National FGAA Office was the instructor.

A jointly-sponsored golf tournament--San Francisco and Peninsula-Palo Alto Chapters--was held on May 23, 1975, at the Palo Alto golf course. Dick Griffone was the tournament chairman. Results of the tournament were as follows:

Team Trophy: Energy

T. Vergari	95
G. Baiocchi	95
S. Uchihara	83

	273

Low Gross	-	Eric Soderstrom, HEW	78
Low Net	-	Mike Zimmerling, GAO	68
Low Net (Twosome)	-	Schmidt & Lynn, DCAA	70
Low Gross(Twosome)	-	Soderstrom & McNulty, HEW	72
Closest to Hole	-	Soderstrom, HEW	

Jeff Eichner received the Chapter's award for sponsoring the most new members during the year.

The Chapter started the year on July 1, 1974, with a cash balance of \$1,079.06, and ended the year on June 30, 1975, with a cash balance of \$872.49.

SAN FRANCISCO HAPPENINGS

September 16, 1974--BART starts regular transbay service.

FGAA NATIONAL NEWS

December, 1974--Fr. T. Arthur Smith appointed to the National Staff as full-time Director of Education.

FGAA completes its first 25 years on June 30, 1975, with 68 active chapters worldwide.

1976

Jeff Eichner assumed the duties of the president and Mike Barrios assumed the duties of the president-elect for the Chapter year.

Upon entering office, Jeff made the following statements:

I am most honored in having been elected the 25th President of the San Francisco Chapter. In response to your vote of confidence, I pledge to uphold the high degree of professionalism demonstrated by my predecessors and to guide our Chapter's activities to respond to our professional needs.

Activities for the year began on September 16, 1975, with a joint meeting of the San Francisco and Peninsula-Palo Alto Chapters. The speaker for this dinner meeting was National AGA President, Chris Peratino. Other meetings during the year included: Lawrence Sawyer speaking on creative auditing; Patrick Beatta of IBM speaking on motivation and behavior; Donn Parker of the Stanford Research Institute speaking on Computer Abuse and Data Security; Dr. Herbert Arkin on problems of sampling in audits (joint meeting with the Institute of Internal Auditors); Paul McWhirr, an insurance adjuster, on the topic of fraud investigation and interrogation; Harvey Rose on independent in auditing; and Nathan Cutler, Executive Vice-President of AGA, on financial management (April meeting designated as Students' Night).

Monthly meetings for the year concluded on May 27, 1976, with a joint meeting with the Federal Executive Board. The speaker was the Honorable Elmer B. Staats, Comptroller General of the United States.

The program director for the year was Al Clavelli, Jr., and the meeting arrangement director was Larry Arata.

A seminar on operational auditing was sponsored by the Chapter. The all day event, held on November 17, 1975, was conducted by Lawrence Sawyer. The education committee, consisting of Sharon Ball, Carl Orne, and Karl Dolk, organized a one day seminar on ADP Auditing, held on April 30, 1976.

A golf tournament, sponsored by the San Francisco and Peninsula-Palo Alto Chapters, was held on May 21, 1976, at the Palo Alto Golf Course. Results were as follows:

Chapter Trophy

Energy:	Rick Inada	84
	Sam Uchihara	85
	Wendell Westenburg	<u>93</u>
		262

Low Gross Score

Randy Climpson	GAO	79
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Low Callaway Handicap Score

Dan McNulty	HEW	72
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The San Francisco Chapter sponsored a New AGA Chapter in Honolulu, Hawaii.

Hal D'Ambrogia was unanimously nominated for AGA Regional Vice-President Elect for 1977.

Mike Barrios was nominated by the Chapter for the National AGA Chapter Service Award.

Stan Blumenfeld of the San Francisco Chapter, served as Western Region Vice-President of AGA.

John Williams, a chapter member, was named Auditor General of the State of California on February 13, 1976.

Some notes on member activities during the year:

--Several Members of the Chapter attended the Silver Anniversary Symposium in Miami Beach, in June, 1975. They included Stan Blumenfeld, Regional Vice-President; Mike Barrios, Jowdy Johnson, Tony Vergari, Jack Bernarciak, Yancy Wyatt, and Jeff Eichner.

--On August 13, 1975, Hal D'Ambrogia, Stan Blumenfeld, Yancy Wyatt, and Jeff Eichner presented the Association's Distinguished Leadership Award for 1975 to Mr. A. Alan Post, Legislative Analyst of the State California. Also in attendance was Senator Donald Grunsky, Chairman of the Joint Legislative Budget Committee. Mr. Post, who was nominated by the San Francisco Chapter, was unable to attend the Symposium where the award was scheduled to be presented by the National President.

--Carl Orne of the Cal. State Hayward faculty and Martha Dixon of Energy were panelists on a series of three programs on "How to Get Started in Business", recently shown on TV Channel 6.

--Frank Campos and Jack Birkholz of Gao spoke at the last quarterly conference in San Francisco of the American Association of Spanish Speaking Certified Public Accountants.

--Genevieve La Barba was recently appointed Special Assistant to the Regional Manager and Regional EEO Officer of DCAA's San Francisco Region. Gen was also appointed to the Editorial Advisory Committee of the JOURNAL OF ACCOUNTANCY.

--Tom Wade of SBA has been elected Chairman of the Governmental and Public Affairs Committee for the San Francisco Chapter, Institute of Internal Auditors.

--Congratulations to Jim Brucia of GAO for recently passing the California State Bar Examination.

--On November 15, 1975, Carl Orne of Cal. State Hayward spoke at the 7th Annual Accounting Conference at California State University at Sacramento, on GAAP: How They Differ in Governmental Accounting.

--Jack Birkholz of GAO recently presented a two-day seminar on GAO Audit Standards sponsored by the Interagency Training Center.

--Lou Esposito of DCAA was the guest speaker for the Beta Alpha PSI annual banquet on November 21, at SF State. On November 26, 1975, he was the reviewing official and speaker at the graduation ceremonies of the U.S. Coast Guard Training Center, and on December 4, Lou was panel discussion leader on what the accounting world expects from a business curriculum. The program was presented for the faculty of Ft. Steilacoom Community College, Tacoma, Washington.

--Hal D'Ambrogia, GAO, conducted a training seminar on December 4 in Sacramento for Audit managers and supervisors of the California State Legislature's Office of the Auditor General.

--On December 2, 1975, Jeff Eichner, Chapter president, addressed the Accounting Club of the California Polytechnic State University, San Louis Obispo, on the opportunities in government for accounting majors.

--Ron Beeler, Herb Witt, John Calhoun, Don Byrd, Mike Barrios, and Ernie Akiyoshi were featured speakers on January 9, 1976, at the San Francisco Airport Hilton Hotel on the AICPA sponsored course: "The CPA's Role in Federally Assisted Programs."

--On January 20, 1976, Hal D'Ambrogia was a guest speaker in Berkeley at the CSC's seminar on Administration of Public Policy. He spoke on "GAO and Congressional Oversight of Public Programs."

--Ray Taylor, former member of our Chapter Board of Directors and Editor of the Newsletter, retired from DCAA at the end of the year. Best wishes to you, Ray, in your retirement.

--On February 19, 1976, Jack Birkholz and Jean Ohl of GAO conducted a program on "How GAO Looks at the Use of Federal Funds by City Governments." The program was sponsored by the California Chapter of the Municipal Finance Officers Association.

New members joining the chapter during the year included Alice Donovan (Customs), Alan Dethlefson (Agriculture), Betty Kersher (BATF), Martin Jones (Commerce), Jim Vogt (GAO) and Maria Tice (GAO).

Total receipts for the year were \$5,237.65 and total disbursements were \$4,993.86 as reported by the Chapter Treasurer, Tom Wade.

SAN FRANCISCO HAPPENINGS

August 18 - 21, 1975--Police and Fire departments strike.

September 22, 1975--Sara Jean Moore fires a gun at President Ford as he leaves the St. Francis Hotel.

January 8, 1976--George Moscone sworn in as mayor of San Francisco.

AGA NATIONAL NEWS

Name change from Federal Government Accountants (FGAA) to Association of Government Accountants (AGA) effective July 1, 1975.

July 1, 1975--Nathan Cutler assumed the position of National Executive Vice-President.

1977

The first Board of Directors meeting for the year was held on August 17, 1976, at the Federal Building, 450 Golden Gate Avenue. The meeting was presided over by Chapter president, Mike Barrios, and included discussions on membership, the budget for the year, and the status of the planning for the 1978 AGA National Symposium in San Francisco.

The first monthly meeting of the year was held at Figaro Restaurant on September 21, 1976. Lawrence Russell of the Postal Service spoke on "Investigation of Mail Fraud". This was followed by an October meeting featuring AGA National President, Donald Scantlebury. The meeting, which was held in the Gold Ballroom of the Sheraton Palace Hotel, was sponsored by the San Francisco and Peninsula-Palo Alto AGA Chapters and the Institute of Internal Auditors. The December meeting featured a presentation by John Williams, Auditor General of the State of California. Other meetings included a talk by Ramon Navarro, CPA with Gilbert Vasquez and Company, on government compliance auditing (held in March as part of Students' Night); and Susan Walima on the subject, "Communications Plus Consulting Equals Cooperative Auditing". The program director for the year was Don Byrd (DOL).

An operational auditing course, sponsored by the Chapter, was held on August 25 and 26, 1976. The instructor was Carl Orne, the Chapter's Director of Education.

A Written Communications Workshop was held on January 27, 1977, at the San Francisco Airport Hilton. Professor Simini of the University of San Francisco. and Dr. Martin of Hayward State conducted the course for AGA.

A seminar on Auditing Data Communications Networks was held on April 22, 1977.

A golf tournament sponsored by the San Francisco and Peninsula-Palo Alto Chapters was held on March 25, 1977, at the Palo Alto Golf Course.

The First Annual Chapter Service Award was presented to Mike Barrios, Jr., Department of Commerce, for his effort in promoting the Chapter educational program; particularly the AGA-OMBE course in financial management for minority businessmen. Jeff Eichner, General Accounting Office, past-president of the Chapter, made the presentation.

Al Clavelli, Jr., president-elect, served on the AGA National Executive Committee.

Jeff Eichner represented San Francisco at the Charter ceremonies for the Hawaii Chapter in Honolulu on October 21, 1976. Jeff was a guest speaker, and assisted Don Scantlebury, AGA National President, in presenting the Charter and Membership Certificates. Also present at the ceremonies were Al Clavelli, Jr., Reg Howard, Ken Szalajka and Chuck Hester, all members of the San Francisco Chapter.

The San Francisco Chapter placed first in the Group B Chapter Competition and received \$100 from National AGA for this achievement.

One of the giants--stature, if not size--of AGA, and financial management field, Alfred Clavelli, Sr., passed away on March 6, 1977. He was a fine gentleman with many friends in the accounting and auditing profession.

New members accepted into AGA for 1977 included Larry Peters (GAO), James Pivonka (IRS), Mimi Lee (Labor), David Zentner (Ag), Roselae Babcock (Ag), Paul McNeill (City of Eureka), Robert Holland (ICC), and Gerald Kosnik (Labor).

Some member news for 1977 follows:

--Allen Orand (EPA), Herb Witt (HEW), Phil Megna (DOL), Mike Barrios (DOC), and John Calhoun (HUD) made

presentations at the AICPA sponsored course, "The CPA's Role in Federally Assisted Programs", in Los Angeles on November 19, 1976.

--Don Byrd (DOL) spoke to the American Association of Spanish Speaking CPA's in Las Vegas on November 19, 1976. The topic of the speech was "Federal Contracting Opportunities for the CPA". At the meeting, the association presented Mr. Byrd with an award of appreciation for his endeavors on behalf of Small Business firms.

--Members making presentations at the Western Intergovernmental Audit Forum meeting at Carson City, Nevada on November 9 and 10, 1976, included Tom Osasa (USDA) on "Training and Professional Development"; Don Byrd (DOL) on "Audit Coordination and Cooperation"; John Williams (Auditor General, California) on "CPA Recognition" and "Presentation of a Professional Career Development Program"; Jack Birkholz (GAO) on "Advisory Papers"; and Glen Lane (HEW) and Henry Wang (DOL) on "Computer Audit Packages".

--On March 21, Carl Orne conducted a workshop on "Internal Controls in Public Agencies" for the staff of the Internal Audit Department, County of Santa Clara.

--George Choos, our friend, fellow co-worker, and loyal AGA supporter, will retire February 28, 1977, after 26 years of service with the General Accounting Office. In honor of this special occasion, a testimonial dinner will be held at the Presidio Officers' Club on February 24.

--Jack Birkholz, Audit Manager, San Francisco General Accounting Office, and Executive Director of the Western Intergovernmental Audit Forum, participated as an instructor at the California Association of Auditors for Management's training workshop held in July in San Diego, California.

--Congratulations to Ernest N. Kahn, Department of Housing and Urban Development, whose review of the Arthur Andersen & Co. take group report, "Sound Financial Management in the Public Sector", was published in the Summer, 1976, issue of The Government Accountants Journal.

--John Williams was the guest speaker at the 58th Commencement of Armstrong College on May 21, 1977.

--Frank Campos was appointed Financial Director to the Bay Area Council of Spanish-Speaking Program

Coordinators.

SAN FRANCISCO HAPPENINGS

October 4, 1976--President Ford and Jimmy Carter hold a nationally televised debate at the Palace of Fine Arts.

November 1, 1976--After 125 years, women are admitted to the Commerce Club Dining Room.

1978

Two Board of Directors meetings, chaired by president, Al Clavelli, Jr., were held during the summer, 1977, to plan for the schedule of Chapter activities for the year. A full slate of topics was discussed at the two meetings, including: programs, meeting places, educational courses, chapter dues, chapter competition, meeting attendance, and the annual budget.

Monthly meetings for the year began on September 21, 1977, with a luncheon at the Marine's Memorial Club. The speaker was Albert Benz, Assistant Director HEW, Office of Inspector General. This was followed by a dinner meeting in October at VII Hills Restaurant with a presentation by William Koefoed, Area Manager, Dale Carnegie Courses. The November meeting, again at VII Hills Restaurant, featured David Bancroft, Assistant U.S. Attorney, speaking on "White Collar Crime". Other meetings during featured Dr. Erik Peper of San Francisco State University, discussing stress; National AGA President, Gerald Murphy (joint meeting with the Peninsula-Palo Alto Chapter), Larry Olewine, AGA Director of Education, on "Zero-Base Budgeting"; and Dr. William L. Campfield on "Self Policing of the Auditing Profession".

Meeting attendance during the year ranged from 26 to 65. (The only meeting with a paid speaker--\$150 fee-- attracted the smallest attendance) Jim Kerr (HEW) served as program director and Dick Smith (Federal Highways) served as meeting arrangements director.

During the year, four seminars were sponsored by the Chapter. On September 9, 1977, a seminar was held on "Speaking and Listening--Opposite Sides of the Same Coin" (eight in attendance); on October 27, a seminar was held on "Administration and Audits of Federally Assisted Programs", (89 attendees); and on March 3 and 18, seminars were held on "Operational Auditing" (34 and 36 attendees, respectively). The Operational Auditing seminars were conducted by Charles Vincent (GAO), Jack Birkholz (GAO), and Billy Ross (HEW). Education director for the year was Henry Zollner (GAO).

Also from November through December, 1977 Office of Minority Business Enterprise courses were taught to 77 students by Jowdy

Johnson and other volunteers.

Jack Birkholz and Mike Barrios were presented special achievement awards at the December 14, 1977, meeting. Al Clavelli, Chapter president, made the award presentation.

Jowdy Johnson received the Chapter Service Award for his "sustained devotion, energy, and outstanding achievement in promoting the growth of the Association of Government Accountants/Office of Minority Business Enterprise (AGA/OMBE) sponsored training for minority businessmen in accounting and financial management".

Henry Zollner was presented a plaque by Al Clavelli at the February, 1978, monthly Chapter meeting for his outstanding work as Chapter director of education.

Maria Pardal (DOT) assisted Al Clavelli in publishing the newsletter for the year.

The Chapter's newsletter received an award from National AGA under the award category "Publication of an Outstanding Newsletter".

Jeff Eichner served as Chapter representative for National Symposium activities. Assisting Jeff were Tony Vergari, J. Karmendy, L. Perry, and Yancy Wyatt.

The Board of Directors meeting, held on February 15, 1978, was attended by AGA National President, Gerald Murphy.

For the second year in a row, the San Francisco Chapter placed first in the Group B Chapter Competition.

A golf tournament was co-sponsored by the San Francisco and Peninsula-Palo Alto Chapter. The tournament was held on May 12, 1978, at the Palo Alto Municipal Golf Course.

Hal D'Ambrogia served as Western Region Vice-president for AGA for 1978.

A major project of the Chapter for the year was a survey questionnaire sent to all members soliciting their opinions on AGA activities. Ninety-seven members responded to the questionnaire, which included 22 questions on a wide range of AGA related subjects. The survey revealed the following thoughts of the membership: a mix of lunch and dinner meetings was preferred; meeting location should be varied; fraud detection, behavior and communications, investigative auditing, and self development were among the most popular meeting program subjects; all-day education courses should be offered; joint meetings with other professional organizations should be held; and social activities such as an

annual dinner-dance are not preferred.

During the year, the Board of Directors voted to increase the local share of membership dues from \$2.50 to \$7.50.

The cash balance for the Chapter increased \$1,053.14 at the beginning of the year to \$2,897.72 at the end of the year.

New members joining AGA during the year included: Cecilia Bran and Ken Corcoran (Contra Costa County), Thomas Rawlings (Justice), John Berry (HEW), Herbert Byars (Ag.), and Herman Morris and Cal Davis (Morris & Davis, CPA's).

During his acceptance speech, Gerald Murphy, AGA National President for 1978, made the following remarks which deserve repeating:

You get out of AGA what you put into it. Members can improve their skills in communication, interpersonal relations, etc. while gaining professional knowledge, leadership and managerial experience IF they're active participant. For many young staff accountants, auditors and budget analysts, moving from a staff to supervisory position can be a difficult task. It's hard to get a supervisory position without supervisory experience and impossible to get the experience when you can't get a supervisory job.

Well, not quite impossible. In AGA you can get experience working with people and getting things done through others. You learn to encourage people, motivate them, draw on their strengths, convince--not demand.

Some notes on members in the news for 1978:

--Jeff Eichner (GAO) received an "individual sponsor's award and a \$25 U.S. Bond at the AGA Symposium at Washington, D.C. in June for sponsoring eight new members to the Chapter during the last year.

--Herb Witt (HEW) made a presentation on Professionalism before the Advance Staff Auditors Development Course of the Institute of Internal Auditors, held August 1-5, 1977, in San Francisco.

--Jack Birkholz (GAO) made presentations on July 6 and 7, 1977, at San Diego, Ca. to the California Assoc. of Auditors for Management on "Audit Standards", "Audit Programs", "Working Papers and Evidence", "Developing Audit Findings". and "Report Writing".

--Allen Rand and Gary Pena (EPA) will present four two-day classed in audits of EPA construction Grants.

Classes will be held in November at New York, Kansas City, Atlanta, and California. The class will be given to State Auditors and CPA's.

--During September, Jack Birkholz (GAO) spoke to the IIA, San Jose and Sacramento Chapters on "Preliminary Surveys" and "GAO Audit Standards", respectively.

--Jack Birkholz (GAO) is serving on the Governmental Accounting and Auditing Committee, Ca. State Society of CPA's, San Francisco Chapter, for the 1977-78 year.

--Mike Barrios (Commerce) made a presentation and was the Reviewing Official at graduation ceremonies, November 11, 1977, at the Alameda Coast Guard Training Center.

--Jack Birkholz and Hal D'Ambrogia (GAO) made presentations on "Auditor Development" and "CPA Recognition", respectively, at the Western and Pacific Northwest Intergovernmental Audit Forums joint meeting November 17, 1977, at Carson City, Nevada.

--On February 4, 1978, Jack Birkholz (GAO) addressed the Sacramento Chapter of the National Association of Black Accountants, Inc. on "Auditing Federal Grants at the Local Level" and "GAO Audit Standards".

--Jack Birkholz (GAO) conducted a seminar on "Evidence as a Component of the Audit Finding and the Development of the Audit Finding" on March 2, 1978, at San Francisco. The seminar was sponsored by AGA and the Western Intergovernmental Audit Forum.

--On March 3, 1978, Lou Exposito (DCAA) and Ron Beeler (EPA) spoke at a meeting in San Francisco of the American Consulting Engineers Council. Their topic was "Architect Engineer Contracts".

--On March 23, 1978, Hal D'Ambrogia (GAO) conducted a technical session on "Comparative Cost Analysis in Operation Audits" at the all-day seminar sponsored by the San Francisco Chapter of the Institutes of Internal Auditors.

--Carl Orne (Cal State Hayward) has been busy on the lecture circuit recently. During January, 1978, he spoke to the Los Angeles Chapter of the Municipal Finance Officers Assoc. on "Intermediate Governmental Accountants" and during February, 1978, he spoke at State-wide meeting of the Municipal Finance Officers Assoc. in San Diego on "Current Developments in Governmental Accounting" and to the Caa. Auditors Assoc.

in Sacramento on "Cost Accounting Standards vs. Generally Accepted Accounting Principles".

--Jack Birkholz (GAO) led a graduate seminar on "The Theory and Practice of Public Audit and Evaluation" for the University of So. Ca., Sacramento Campus, School of Public Administration on April 22, 1978. Jack also lectured at the U.S. Department of Agriculture Auditors Regional Conference at Incline Village, Lake Tahoe on April 27, 1978. His topics were "Independence" and "The Essence of Evidence".

SAN FRANCISCO HAPPENINGS

March 4, 1978--Parking meter scandal exposed.

AGA NATIONAL NEWS

Mortimer Dittenhofer named Executive Vice-President following retirement of Nathan Cutler.

1979

The year started with Don Byrd (DOL) as the Chapter president. However, before the end of the first month, Don received word of his transfer to Chicago, and Paul Frey (BATF) stepped in as Chapter president August 1978. Paul was ably assisted by Bob Brown (GAO), who rejoined the Chapter Board as president-elect after serving as treasurer in 1977 and 1978. Alice Donovan (GAO) and Henry Zollner (GAO) were selected as treasurer and secretary, respectively, for the year.

Monthly meetings began on Sept., 1978, with an address on Comprehensive Auditing by Dennis Catten of J.D. Catten and Assoc., CPA's. This luncheon meeting was held at Marconi's Restaurant, 122 Battery Streets. Another luncheon meeting was held in October at Ceasar's Restaurant, 2299 Powell Street, Anthony Cosola, Assistant Regional Administrator, (DOL), spoke on Fraud Investigations. The annual joint meeting with Institute Of Internal Auditors was held in January, 1979, at the Sheraton Palace Hotel in San Francisco. The speaker was Donn Parker of the Sanford Research Institute, who spoke on the "Impact of Computers on Auditing". National President Arthur Schoenhaut was the guest speaker at a luncheon in February, 1979. Also on the program calendar during the year was Harvey Rose, president of Harvey Rose Accounting Corporation.

Three educational programs were offered during the year. A Cost Accounting Standards Workshop was held on Sept. 21, 1978; a seminar on Operational Auditing, jointly sponsored by AGA and the Institute of Internal Auditors, was held on Jan. 25, 1979; and a seminar on Fraud and Irregularities, jointly sponsored by AGA and

the Western Intergovernmental Audit Forum, took place on April 24, 1979. Jack Birkholz and Charlie Vincent were the instructors for the Operational Auditing Seminar, and C. William Caron (Peat, Marwick, and Mitchell) and Billy Morrison (IRS) were instructors for the Fraud course. Approximately 40 persons attended each of the three educational courses. Henry Zollner served as director for education in 1979.

President Paul Frey prepared a Policy and Procedure Manual for the Chapter (no small undertaking).

Chapter Bylaws were revised during the year.

Numerous letters of appreciation were received during the summer and fall, 1978 for the job done by the San Francisco Chapter in hosting the National AGA Symposium in June, 1978. Mortimer Dittenhofer, AGA Executive Vice-President, provided the following nice comments in a letter to Al Clavelli, 1978 Chapter president:

Let me again thank you for the super job you and your chapter did on the 1978 Symposium. We will be hard pressed to have another one that will be as successful. The cooperation extended by your colleagues was fantastic and we here at the National Office are most appreciative.

Paul Carren Symposium chairman, wrote the following letter to Al:

I would be extremely remiss if I didn't express my sincere thanks for the superb job that your chapter did in mobilizing so dedicated a team of individuals to work at the national symposium. Their enthusiasm, dedication, and willingness to attend to the many tasks and problems associated with a national symposium, were a joy to behold. The symposium attendees would never realize or appreciate the magnitude of these efforts. Nonetheless, the symposium was "smooth" because of the work done by your chapter.

So please extend our thanks and grateful appreciation to Jeff, Jake, Bob, Henry, Genevieve, Jack, Tony, Yancy--and special thanks to all the "volunteers" who worked so hard. I know that the volunteers came from several different agencies. Maybe someone there could thank them for the time and the fine effort.

Let's do it again sometime.

During the year Bob Leard (Ag) sponsored 10 new members and received a \$50 savings bond for this achievement.

Al Clavelli was selected for the local Chapter Service Award.

New members joining AGA during 1979 included Jack Botsko (USDA), Richard Pratt (DOT), Carlo Viglione (BART), Charles Hester

(DOT), Etta Britton (USDA), Norma Ng Lau (City of Oakland), Sylvia Woo (DOL), Frank Cabera (Navy), William Spinazzola (EPA), Daniel Louie (HUD), Kathleen Harden (Federal Highways), and Ben Yamanaka (Navy).

A new feature in the monthly newsletter in 1979 was a puzzle contest. Below is the puzzle from the April newsletter and the answer which appeared the following month.

Starting out with \$32 you bet 6 times. Each time you bet one half of what you have. Suppose you win 3 times and lose 3 times, would you come out ahead, behind, or even? By how much?

No matter what the order was, the end result would be the same. You would lose \$18.50. Bob Berzin (DOT) was the lucky winner of the drawing and he received a free dinner at the April meeting.

Some member news from 1979 included:

--On June 26, 1978, John H. Williams, Auditor General of California, spoke at Plenary Session A of the AGA Symposium on the topic "Rebuilding Public Trust in Government and Business".

--Al Clavelli (DOT) was elected Chairman of the Western Intergovernmental Audit Forum for the 1978-79 year.

--Jack Birkholz was the guest speaker at the Southwest Intergovernmental Audit Forum meeting.

--Martha Dixon (DOE) co-chaired the joint annual convention of the American Women's Society of Certified Public Accountants (AWSCPA) and the American Women's Society of Public Accountants (AWSPA) which was held on October 18-21, 1978, at the Sheraton Palace Hotel.

--On November 17, 1978, in Las Vegas, Nevada, Mike Barrios made a presentation at the annual meeting of the Assoc. of Spanish-Speaking Certified Public Accountants on "Government Contracting Opportunities and Responsibilities".

As a nice gesture, in the final newsletter of the year (May, 1979), president Paul Frey and newsletter editor Al Clavelli recognized the important contributions of various agency secretaries in the administration of Chapter business. The following remarks were included in the newsletter:

Maria Pardal (DOT) types and helps edit the newsletter, Alex Dahl (DOL) duplicates and mails the newsletters to over 300 people each month, Mary Mulheirn (USDA) keeps track of everyone's address, and Thelma Whitright (BATF) has been very involved in finalizing the Chapter Policy and Procedures Manual.

Each of them will be invited to the May meeting as special Chapter guests. When you see them, express your appreciation.

SAN FRANCISCO HAPPENINGS

October 4, 1978--Pier 39 opens.

November 27, 1978--Mayor Moscone and Supervisor Milk murdered at City Hall.

December 4, 1978--Dianne Feinstein sworn in as mayor of San Francisco.

AGA NATIONAL NEWS

The meeting of the National Board of Directors was held on June 17, 1979, in St. Louis, Missouri.

New Chapters in Central Kentucky; Des Moines, Iowa; and Central South Dakota, received AGA Charters during the year.

CHAPTER V

THE EIGHTIES

1980

With completion of the final distribution of proceeds from the National Symposium in San Francisco, the Chapter began 1980 with a cash balance of \$7,024, a nice situation for Bob Brown as he assumed the duties of Chapter president for the year. Other officers for the year included Henry Zollner, president-elect; Larry Arata, treasurer; Dick Smith, secretary; and Al Clavelli and Paul Frey, immediate past presidents. Second year board members included: Phil Megna (DOL), George Choos (Retired), Allen Orand (EPA), Larry Frelot (HEW), Jowdy Johnson (Commerce), Jeff Eichner (GAO), Jack Birkholz (GAO), and Mike Marks (BATF).

The first meeting of the year was held on September 18, 1979, at the marines' memorial. A talk on "Dealing with the Press" was given by Lynn Ludlow, reporter for the San Francisco Examiner newspaper. In November, 1979, a luncheon was held at the Leopard Cafe with Richard Nygaard of the GAO Fraud Task Force speaking on "Fraud and Abuse in the Government". The November meeting was attended by over 75 members and guests and at least 20 to 25 more persons were turned away because of space limitations at the restaurant. In January, 1980, a joint meeting with the Institute of Internal Auditors was held at the Marines' Memorial. The speaker was Kurt Sjoberg, Chief Deputy State Auditor General who spoke on "State Auditing of Local Government in the Post Proposition 13 Era". The February speaker was Dr. Donald Strong, professor at California State University, Hayward, and his topic was "Stress Management". For March the speaker was Thomas Cardoza, Regional Commissioner of the IRS (this was also Past Presidents' Night); and in April, AGA National President Frank Sato addressed a joint meeting of AGA and the Federal Executive Board. This luncheon meeting was held at the Presidio Officers' Club.

Of special mention during the year was the selection of Jeff Eichner as recipient of the National AGA Chapter Service Award. The citation honoring Jeff read in part:

. . . for sustained exemplary service to the San Francisco Chapter and AGA through imagination, initiative, and participation in directing chapter and AGA activities and in establishing new and viable activities for continuing education and membership development.

Larry Arata (DOT) and Paul Frey (BATF) received AGA Sustained Dedicated Service Awards presented at the May, 1980 monthly meeting.

Two one-day seminars in Operational Auditing were offered by

the Chapter in October and November, 1979, in cooperation with the Western Intergovernmental Audit Forum. The courses, conducted by Charlie Vincent and Jack Birkholz, were each attended by 35 persons.

During the year the Chapter established a scholarship fund using proceeds from the 1978 National Symposium in San Francisco. Scholarships of \$250 each were awarded to accounting majors from the University of California at Berkeley and San Francisco State University.

Board members participated in the celebration of the tenth anniversary of the Peninsula-Palo Alto AGA Chapter.

The San Francisco and Peninsula-Palo Alto Chapters co-sponsored a spring golf tournament, held on Friday, May 30, 1980, at the Sunnyvale Municipal Golf Course.

Some member news during the year:

--Hal D'Ambrogia (GAO) represented AGA at a seminar in accounting held at Cal Stat Hayward on Aug. 8, 1979.

--Jeff Eichner (GAO) conducted a workshop on Internal Auditing at the AGA Symposium in St. Louis.

--Congratulations to Marie and Martin Tice (GAO/Navy) on the arrival of their first child--a boy.

--The San Francisco Chapter was well represented at the St. Louis Symposium. To name a few: Paul Frey (Treas.), Al Clavelli (DOT), Vern Beubler (DOE), Jack Bernarciak (CSA), Bob Brown (GAO), and Henry Zollner (GAO).

--Lou Esposito (DCAA) showed his literary flare in his recent article, "Improved Cost Effectiveness of New Telecommunications Technology", published in the spring edition of the Government Accountants Journal.

--Accolades to Grant Hammon (MARAD), who just received an MBA in Finance from San Francisco State University.

--Best wished to Alan Orand who left EPA to become a partner in the San Francisco CPA firm of Jean Pierre, Orand and Co.

--Congratulations to Al Clavelli on his appointment as Regional Manager of DOT's Inspector General Office in San Francisco.

--Kathy Harden has left DOT and is sojourning in Georgia at the Federal Law Enforcement Training Center. When she

gets back she'll be with the Treasury Department.

--Congratulations to Michael Marks, who was promoted to Western Regional Manager for Regulatory Enforcement with Treasury's Bureau of Alcohol, Tobacco and Firearms.

--Congratulations to Reg Howard on his appointment as Regional Manager of DOT's Inspector General Office in Kansas City.

AGA NATIONAL NEWS

Total AGA membership at the end of the year was 11, 830.

The meeting of the National Board of Directors was held in Boston, Massachusetts on June 15, 1980.

1981

The Chapter year began with a Board of Directors meeting on July 10, 1980. Henry Zollner, Chapter president, led the discussion which covered membership, meeting speakers, joint meetings, newsletter, seminars and scholarships. Chapter membership at the beginning of the year stood at about 250.

The schedule of monthly meetings began in Sept., 1980 with a luncheon. The Oct. meeting featured Diane Fong (Office of Personnel Management) and Jeff Eichner (GAO) promoting "National Employ the Handicapped Week". The Nov. meeting spotlight Jack Birkholz speaking on "You and the Single Audit".

The Jan. and Feb., 1981, meeting proved to be somewhat hectic from a planning standpoint. The scheduled speaker for Jan.--thomas McBride, Inspector General, Department of Agriculture, was unceremoniously removed from his job the day before the Chapter meeting. Mr. McBride was kind enough, however, to dispatch his Assistant Inspector General for Audits in Washington as he replacement at the meeting. For Feb., the announced speaker was Lawrence Cresce, Assistant Inspector General for Investigations, DOT. Mr. Cresce, however, had a change of plans and his substitute was Vernon Oakum, Special Agent-in-Charge, DOT. Mr. Oakum, in turn was called out of town suddenly, and a senior manager from the Internal Revenue Service ended up as the speaker.

In a similar vein, president Henry Zollner, in the Jan. newsletter, described the circumstances involved in the arrival of the speaker for the Dec., 1980, meeting:

I received a letter from Mr. Stephenson, confirming the luncheon speaking engagement, and stating that he would be our guest speaker at our December 16 meeting . . . when 12:15 p.m. came

on the day of the meeting and no Mr. Stephenson, I really got nervous and decided to call his office. When I got hold of him, he told me that for some reason he was under the impression that the meeting was the following day, and to make things worse, he had a luncheon engagement with his wife's group the same day. He did, however, take a cab and was able to make it to our meeting just about on time.

Also during the year, joint meetings were held with the Institute of Internal Auditors and AGA Peninsula-Palo Alto Chapter (featuring AGA National President, Fred Neuman). The final meeting of the year was held in May (Past President's Night), and featured a presentation on earthquakes by an official from the Federal Emergency Management Agency.

Jim Scott was president-elect and program director for the first half of the year. He was replaced in Feb., 1981, by Larry Arata (DOT).

The seminar on Operational Auditing was held on Oct. 31, 1980. Charlie Vincent and Jack Birkholz were the instructors.

National AGA funding for Office of Minority Business Enterprise (OMBE) courses was discontinued in 1980. The San Francisco Chapter chose to continue sponsoring coursed under the Minority Business Development Association title.

Henry Zollner presented checks for \$250 each to Kelly Walsh and Brian Blockhus, both of the University of California at Berkeley, as recipients of Chapter scholarship awards.

A two-day conference, sponsored by AGA National and the San Francisco Chapter, was held on March 16 and 17, 1981, at the Jack Tar Hotel in San Francisco. About 100 persons from several states attended.

Chapter secretary for the year, Pat Collins (HUD), retired at the end of the year.

Some members in the news for the year:

--Hal D'Ambrogia (GAO) gave a lecture at the UC_Berkeley Business School Career Forum in Dec., 1980.

--Don Miller (GAO) conducted a seminar on Operational Auditing at the JFK University, Orinda, Ca. in Dec., 1980.

--Jack Birkholz (Audit Forum) conducted a seminar on surveys for the San Jose chapter of the Institute of Internal Auditors and also gave a talk on "Interviewing: An Art, Not a Science" at a meeting of the SF Chapter of

the EDP Auditors Assoc., Dec. 16, 1980.

--Jack Birkholz (GAO and Western Audit Forum) was a lecturer in a Seminar of Operational Auditing and Report point Development on Jan. 16, 1981, in Palo Alto. The seminar was co-sponsored by the Peninsula-Palo Alto AGA and the Western Audit Forum.

AGA NATIONAL NEWS

John Abbadessa appointed Executive Vice-President at mid year (to resign shortly thereafter in July, 1981).

1982

The Chapter year started with a Board of Directors meeting on July 16, 1981. The meeting was presided over by the chapter president, Larry Arata. Duties and responsibilities for Chapter operations were passed from the outgoing Board of Directors. A second board meeting was held on August 18, 1981, in advance of the beginning of the chapter's monthly meetings.

The schedule of monthly meetings began on September 15, 1981, with a luncheon at the Marines' Memorial Club. The speaker was Joan Adair, Certified Biofeedback Trainer, and the subject was Biofeedback and Relaxation.

Following the meeting, the audience was invited to try out various biofeedback equipment displayed at the meeting by Ms. Adair. The October meeting included a presentation by Mary Noble, Assistant Auditor General for the State of California. (Mary was a former officer of the San Francisco AGA Chapter). In January, 1982, a joint meeting was held with the AGA Peninsula-Palo Alto Chapter and AGA National President, Eleanor Clark, was the special guest. In attendance at this meeting was AGA Sacramento Chapter president, James Lunetta. In February a joint meeting was held with the Institute of Internal Auditors at His Lordship's Restaurant in Berkeley. Hal D'Ambrogia and Henry Zollner joined Chapter president Larry Arata at the head table as AGA representatives.

The final meeting of the year was held on May 18, 1982, at the Golden Gateway Holiday Inn on Van Ness Avenue, San Francisco. The guest speaker for this Past Presidents' Meeting was Thomas McBride, Inspector General, Department of Labor. Ten past presidents were in attendance, ranging from Maury Gerritsen (!(!) to Bob Brown (1980). Program director for the year was Stevie Carroll (AG), and meeting arrangements director was Alan Dethlefsen.

--Stevie Carroll, president-elect for 1982, resigned from Federal service in April, 1982. In May, 1982, Fred Kehr (GSA) was selected as the Chapter president for 1983 to

replace Stevie.

--Jeff Eichner served as AGA Western Region Vice-President for 1982.

--The Chapter co-sponsored a seminar on GAO Standards for Audit of Governmental Organizations, Programs, Activities, and Functions, held on April 23, 1982.

--The Chapter distributed Master Tax Guides to members at reduced prices. Jim Grossman, director for special projects, handled this activity. During the year, Jim also updated the Chapter mailing list and substituted for Stevie Carroll at monthly meetings when Stevie was out of town.

--Jack Birkholz was nominated by the San Francisco Chapter for the AGA National Distinguished Leadership Award.

--Hal D'Ambrogia was nominated by the Chapter for a position on the prestigious Professional Accounting Program Advisory Committee of the University of California, Berkeley School of Business.

--New members joining AGA during the year included Ralph McClane, Richard Noll and Robb Parrish (DOT); Susan Mak and Mary K. Colgrove Stone (GAO); Juan Garcia (City of Oakland), Robert Adachi(EPA), and Charles Sowa (VA).

--Hal D'Ambrogia received an award of recognition from the Western Intergovernmental Audit Forum for his efforts as chairperson of the Forum's Committee on CPA Recognition.

--Al Clavelli was selected as chairperson of the Western Intergovernmental Audit Forum's Committee on Auditing Cooperation and Coordination.

--Mike Barrios served as chairman of the Executive Committee of the Western Intergovernmental Audit Forum.

--Matthew Neal and Martin Healy, both of St. Mary's College, were selected as recipients of \$300 scholarships from the San Francisco Chapter. Jeff Eichner was chairperson of the scholarship committee.

--Jeff Eichner and Hal D'Ambrogia participated in the AGA National Board of Directors meeting in Denver on June 13, 1982. Jeff presented the annual report for the AGA Western Region, and Hal led a discussion on Relations with National Association of State Boards of Accountancy.

During the year, the Western Intergovernmental Audit Forum went on record as opposing a plan by National AGA to establish a Certified Government Accountant program.

An article by Al Clavelli, titled "Problem Area Identification", was published in the fall 1981 issue of The Government Accountants Journal.

The final Board of Directors meeting for the year was held on June 9, 1982, at 525 Market Street. The purpose of the meeting was to transfer authority from the 1982 Board to the 1983 Board and begin planning for Chapter activities for 1983. Following the Board meeting, a social hour was held at Mr. Toad's Restaurant. In addition to Board Members, the social hour was attended by Jan Arata, wife of the Chapter president for 1982. Jan served as typist and proofreader for the monthly newsletters during the year.

SAN FRANCISCO HAPPENINGS

January 17, 1982--San Francisco 49ers, Super Bowl Champions.

Moscone Center opens in early 1982.

June 4, 1982--Mother Teresa, in celebration of the 800th anniversary of the birth of Saint Francis, speaks before 4,000 people at St. Mary's Cathedral. (Mother Teresa received the Nobel Peace Prize in 1979 for her work with the poor in India.)

June 7, 1982--Elmer Edwin Robinson, the 32nd mayor of San Francisco, died at age 87. Mr. Robinson served as mayor from 1948 to 1956.

AGA NATIONAL NEWS

September, 1981--W. Fletcher appointed Executive Vice-President.

June 13, 1982--The annual meeting of the National Board of Directors was held in Denver, Colorado.

1983

A Board of Directors meeting for the 1983 Chapter year was presided over by President Fred Kehr on July 28, 1982. The purpose of the meeting were to approve the 1983 operating budget and to discuss Chapter activities for the upcoming year. John Hunt (DOT) was Treasurer and James Ohl (GAO) Secretary. The Board of Directors consisted of Bob Berzin (DOT), Larry Frelot (HHS), Sefton Boyars (ED), Jack Birkholz (GAO), Bob Brown (GAO), Patti Henry (HUD), Randy Jones (GAO), Paul Fry (Customs) Jowdy Johnson (COM), Dour Blankenship (COM), Allen Orand (EPA) Jeff Eichner (GAO), and

Phil Megna (DOL). How's that for a full Board.

The monthly meetings began on September 21, 1982, with Vic Lee and Mark Schwartz, Producer and Investigative Reporter for KRON TV as the guest speakers. The topic was an inside look at the Internal Controls of Investigative News reporting for Television. The October meeting was held at the Sheraton Palace Hotel and featured Fred Arredondo, Senior EDP Consultant with Coopers and Lybrand. Fred discussed microcomputer hardware and operating systems, applications, and acquisition considerations. The last meeting of 1982 was held on November 9th and Ms. Beverly F. Tanner, Certified Financial Planner was the guest speaker. Federal Tax Handbooks were arranged for purchase by Larry Arata for half price - \$5.50.

The new year started out with a bang in that the speaker was none other than the AGA National President, Frederick A. Helm, Jr. Mr. Helm spoke on the implications of the Federal Managers Integrity Act, Implementation of the single audit concept, and initiatives in AGA. The February meeting was a joint meeting with the Institute of Internal Auditors at His Lordship's at the Berkeley Marina. The topic was establishing adequate internal controls. On March 15, 1983 the meeting was at the Sheraton Palace and the speaker was Mr. Randy J. Henderson a tax supervisor with Coopers and Lybrand in San Francisco. The April meeting featured Mr. Thomas W. Hayes, Auditor General, State of California. Mr. Hayes topic was the 1980's: The Decade of Accountability. The last meeting of the Chapter year was on May 17, 1983 at the Sheraton and the guest speaker was Mr. Isidore Kaplan, Chief, Examinations Division, San Francisco District, IRS.

A one day seminar on small business computers in accounting and auditing was held on Nov. 16, 1982. Seminar's were presented by the Chapter on OMB Circular A-102, OMB Circular A-123, and writing skills. The report writing course was co-sponsored with DOT-IG and the instructor was Dr. Wayne Knoll.

Al Clavelli, (1978 Chapter President) received the U.S. DOT Silver Medal. The award recognizes exceptional achievement and Al was honored for his outstanding leadership in developing a cohesive regional audit organization which resulted in the highly successful accomplishment of assigned missions. Larry Arata was recognized by the Chapter for compiling the Chapter's thirty year history which was circulated at the January 1983 monthly meeting.

1984

The 1984 year started with Jim Grossman, (USDA) as the Chapter President, John Hunt (DOT) as Treasurer, and Sefton Boyars, (ED) as President Elect. Randy Jones (GAO) was the Secretary and Newsletter Editor. The Board of Directors were Patti Henry (HUD),

Bob Berzin (DOT), Alan Orand (EPA), and George Choos (GAO Retired).

The first meeting of the 1984 Chapter year has held at the Sheraton Palace Hotel on September 27, 1983. The guest speaker was Mr. Daniel R. Weinfurther, Director of Northern California Operations Source Finance, San Francisco. Dan spoke on accounting and financial opportunities for government employees in the private sector. The second meeting was held at Sinbads, on the bay, on October 18, 1983 and featured Mr. Mitchell L. Laine, Assistant Inspector General for Audit, Department of Education. Mr. Laine's topic was an Update on OMB Circulars A-110, 1-102, A-123 and the future direction of Federal Inspector General Offices. The last meeting of the year featured Mr. Charles L. Dempsey, Inspector General of the Department of Housing and Urban Development. The meeting was back at the Sheraton Palace on November 15, 1983 and the topic was The changing role of internal auditors, including their role in detecting fraud, waste and abuse.

The Chapters NewsLetter in the winter of 1984 was a first for it provided the meeting notice for the following three meetings, January, February, and March and the next Newsletter was in April, 1983. January's meeting was held at the Sheraton and the guest speaker was John McBeth, Tax Manager for Coopers and Lybrand. John's topic was How to Minimize Taxes Through Planning. The National President, Susumu Uyeda, was the Chapters Honored Guest at the January meeting. Mr. Uyeda was the Director of the Joint Financial Management Program since 1978. The February meeting was a joint meeting with the Institute of Internal Auditors. The meeting was held at Spenger's in Berkeley on February 2, 1984 and the guest speaker was Donn B. Parker, Information Security Management Consultant for SRI International. The entree was steak or lobster and the topic was Strategy for the Prevention of Computer Program Theft and Hacking. Honored Guests at the meeting were the Chapter's 1984 Scholarship Recipients, Ms. Kathleen Vote and Mr. Will Sievert.

The highlight of the year was the March joint meeting with the Sacramento and Peninsula/Palo Alto Chapters were the guest speaker was Mr. Charles A. Bowsher, Comptroller General of the United States. The meeting was at the Sheraton Palace and Mr. Bowsher spoke on Financial Management and Budgeting in the Federal Government. The April meeting featured Mr. Frank B. Tiesma, Director of all EDP Audits performed by the San Francisco, Oakland and San Jose offices of Ernst & Whinney. The meeting was held at the Sheraton Palace on April 17, 1984. The last meeting of the Chapter year was held at the Sheraton on May 15, 1984 and the guest speaker was Merrill Skeels, Consultant to the California Board of Accountancy. Mr. Skills topic was Results of the First Review on the Quality of CPA Reports of Government Entities.

The Scholarship Committee evaluated all applicants and selected Ms. Kathleen Vote and Mr. Will Sievert to receive the \$500

scholarships. Ms. Vote was a senior at Sonoma State with a 3.9 GPA in accounting. Mr Sievert was a senior at San Francisco State with a 3.86 GPA in accounting.

Training was in the forefront in 1983-84 with a Basic Training Course in Accounting and Financial Management for Small and Minority Business Persons, Jowdy Johnson and Single Audit Concept, Bob Berzin. Also, the San Francisco, Los Angeles and Sacramento Chapters of AGA in cooperation with the Western Intergovernmental Audit Forum presented six report writing courses by Dr. Wayne Knoll.

Remember JIM'S words of Wisdom as published in the Winter 1984 Newsletter "When you do your planning, keep this thought in mind: there are three types of people in this world-- those who make things happen, those who like to watch things happen, and those to whom things happen".

1985

Sefton Boyars (ED) was the incoming Chapter President in 1984 with Bob Berzin (DOT) as president-elect and Perry Datwyler (GAO) as secretary. The Chapter did not have a Treasurer during the first month, however the President prevailed on Tom Gould (HHS) to assume the position of Treasurer in addition to his duties as Membership Director. The remaining Directors were John Hunt (DOT), Jack Birkholz (GAO), and Jeff Eichner (GAO). Izabal, Bernaciak & Yamamoto, CPA's took over the responsibilities of editor and publisher of the newsletter.

The first meeting of the new year was held on Friday September 21, 1984 at the Sheraton Palace and featured Mr. Robert L. Evans, Special Agent-in-Charge, HHS OIG, Office of Investigations. The topic was Fraud and Abuse in the Social Security System. The October meeting was held on the 16th at the Sheraton with the guest speaker Mr. Morris Bradshaw a Marketing Associate with Dale Carnegie Training. Morris's topic was The Thin Line: Success or Failure. Mr. Bradsaw as you may remember played eight seasons with the Oakland Raiders participating in six AFC champions and two Super Bowls. The third and last meeting of 1984 was held on Tuesday, November 29, 1984 at the Sheraton Palace. The speaker was Mr. Thomas W. Hayes, Auditor General of the State of California. Mr. Hayes' topic was "1980's: The Decade of Accountability and Full Disclosure".

The new year started out with the first meeting being held at the Sheraton on January 15, with Mr. Gary Jurovich, Assistant Chief, Examination Division, IRS as the featured speaker. The topic was What Triggers an IRS Audit. The second meeting of the year was held at the Sheraton Palace on February 19th. The guest speaker was Mr. Robert L Dondero, Assistant United States Attorney.

The topic was the Auditor's Role in the Development of a Prosecutable Case. The March meeting at the Sheraton featured Mr. James B. Thomas, Jr., Inspector General, U.S. Department Of Education. Mr. Thomas spoke on the Single Audit Act of 1984. A local boy, Mr. James E. Mansheim, Assistant Regional Manager, General Accounting Office was the guest speaker at the April meeting. The meeting was held at the Sheraton on April 16 and the topic was the Quality Assessment Review of the Inspector Generals. The last meeting of the year was again held at the Sheraton on May 21, 1985 with Mr. John J. Cronin, Jr., Director, Audit Quality Task Force as the speaker. The topic was Quality of Government Audits Performed by Non-Federal Auditors.

The newsletter throughout the Chapter year featured auditor job opportunities every month with many jobs available in DOT, EPA, GSA, and Interior. Those were the good old Days.

A seminar on Generally Accepted Government Audit Standards was co-sponsored, AGA and the Western Intergovernmental Audit Forum. Our own Jack Birkholz taught the course. The Chapter also sponsored two report writing courses with Dr. Knoll

Jack Birkholz retired from GAO and a farewell party was held in his honor at the Fort Mason Officer's Club. Jack has been and still is an active, gracious, and participating member of the Chapter.

1986

The year started out with Mr. Boyars (ED) turning of the gavel to Mr. Berzin (DOT), 1986 Chapter President. Tom Gould (HHS) was president-elect, John Hunt (DOT), treasurer, and Fred Wright (BART) was secretary. The Directors consisted of Perry Datwyler (GAO), Jeff Eichner (GAO), and Jowdy Johnson (COMM).

The first meeting of the New Year was held at a new location, the San Franciscan Hotel, on September 10, 1985. The featured speaker was Mr. Harvey Rose, CPA, President, Harvey M. Rose Accountancy Corporation. The topic was Management Auditing of Government Agencies. The second meeting of the new year was held on Friday, October 25, 1985 at the San Franciscan Hotel. The featured speaker was Ms. June Gibbs Brown, National President of AGA and the former Inspector General at NASA and the Department of Interior. The announced topic was Governments and the Private Sector - A Partnership for Public Profit - however Ms. Brown surprised the audience by discussing the road she took to become an IG. It was a different and interesting story.

The last meeting of the year since tradition precluded a December meeting was held at the Sheraton-Palace on November 19, 1985. The guest speaker was Hugh Monaghan, Regional Inspector

General for Audit, Department of Education, Philadelphia. Hugh's topic was an Update on the Single Audit Act of 1984. The first meeting of the New Year was held at the Sheraton-Palace on January 21, 1986. The guest speaker was Mr. Robert K. Taylor, Tax Manager, KMG Main Hurdman, CPAs. The topic was Individual Income Tax Update - New and Proposed Legislation. The February (PAST PRESIDENT'S ANNUAL GET TOGETHER) was held at the Sheraton-Palace on the 18th with the guest speaker Mr. Carl Orne. Mr Orne's topic was GAAP as it applies to State and Local Governments; the GASB's Function. The March meeting was held at the Sheraton Palace on March 16, 1986. The featured speaker was Mr. Merrell Skeels, Director, Positive Enforcement Program, California State Board of Accountancy, who spoke on the Positive Enforcement Program.

Mr. Frederick D. Wolf, Director of the Accounting and Financial Management Division, GAO was the featured speaker at the April meeting. The meeting was held at the Sheraton-Palace on the 15th and the topic was GAO's Review of the Quality of CPA Audits and Inspectors General Operations. The last meeting of the year was a U.S. Attorney who spoke on May 20, 1986 at the Sheraton. The topic was White Collar Crime, 18 USC 666.

The Chapter presented two \$500 scholarships in 1986 to outstanding accounting students. The Chapter also co-sponsored two single audit workshops for auditors and other professionals with AGA National. These two workshops swelled the kitty by \$5,622 thereby making scholarships available for a few more years. Congratulations to all.

1987

The year started with Tom Gould (HHS) as the Chapter president. John Hunt (DOT) and Perry Datwyler (GAO) were selected as the president-elect and the treasurer, respectively, for the year. The Secretary was Fred Wright (BART).

Monthly meetings began on September 16, 1986, with Charles G. Hurley, Regional Inspector General for Investigation (DOE) discussing as his topic the Comprehensive Control Act of 1984 and the Auditor Investigative Relationship. Quentin L. Kopp, Supervisor, City and County of San Francisco, spoke at the October 21 meeting with the topic of privatization of local government services, its successes and failures. The November meeting took place at the Sheraton-Palace. The guest speaker was Della Bousquet, Executive Officer, California State Board of Accountancy and her topic was the "CPA Certificate - Getting It and Keeping It." John Macauley, Tax Partner with Coopers and Lybrand discussed the Tax Reform Act of 1986 as the guest speaker of the January 20, 1987 meeting.

At the February 17, 1987 meeting oriental beef pepper steak was the entre with Charles A. Bowsher, Comptroller General of the United States, as the guest speaker. Mr Bowsher's topic was "Balancing the Federal Budget." The guest speaker for the March 17, 1987 meeting was Jack Fawsett, AGA National President, whose topic was "DOD's War on Fraud Waste and Abuse." John C. Martin, Inspector General for EPA spoke on the topic of fraud detection at the April 22, 1987 meeting. The last meeting of the 1987 fiscal year had Frank S. Sato, Inspector General, Veterans Administration as the guest speaker. Mr. Sato's topic was "Audit Quality and Changes in Government Auditing Standards."

Two Educational Programs were offered during the year. A Certified Internal Auditor Review Course was held on October 4, 1986 and ended November 1, 1986; and Dr. Wayne Knoll taught a class on audit report writing which was sponsored by the AGA. A survey on training classes was completed with the main areas of interest being: (1) advanced report writing; (2) statistical sampling; and (3) governmental audit standards. Ralph McClane served as Director for education in 1987.

Some member news for 1987 included:

--Jim Ebbitt was promoted to Assistant Inspector General for Audit, Department of Agriculture. Jim was the Regional Inspector General for Audit in the same department.

--Al Clavelli was elected to be the Western Region Vice President elect. Al then had to assume the role of Regional Vice President earlier than expected when the office was vacated due to a transfer.

--Allen Orand (EPA) received his 20 year Government Service Pin at the EPA Division wide meeting in Carson City, Nevada.

--Tim McCormick, Regional Manager, GAO-San Francisco, was selected to be the Assistant comptroller General for Operations in Washington D.C.

--Jim Kerr (HHS) received the award as Outstanding Employee of the Year at the annual HHS Office of Inspector General awards ceremony in Washington on October 30, 1986.

--Jim Farriols (HUD) received his 30 year Government Service Pin.

Some news from 1987 included:

--The Western Regional AGA Vice President, Mr. Clavelli,

DOT IG Regional Manager held a meeting on September 18, 1986. Representatives from San Francisco, Palo Alto, and Sacramento chapters attended. The meeting included a presentation by Mr. Don Kirkendahl (EPA) National AGA President elect, on the overall goals and objectives of the National office during 1987.

--As of July 31, 1986 the Chapters audited statements showed a net profit of \$2,864 for the fiscal year. This was the largest profit shown since fiscal year 1979.

--Both \$500 scholarships went undistributed as no one applied for them.

--Jim Grossman (AG) Chapter Past President reports that the U.S. Department of Agriculture, Office of Inspector General, San Francisco Regional Office has established a formal program to encourage and assist its employees to become Certified Public Accountants. The program consists of full reimbursement for any CPA review course, administrative leave to sit for the examination, appointment of a CPA qualifications reviewer for advising and certifying work experience, and the identification of a specified audit to perform the required experience elements for certification.

Membership: At mid August AGA's membership was at a new high, 12,476 fully paid active members. National goal for the year is 13,000. Current Membership is 182 with a goal of 200 by the end of the year.

New members joining AGA during 1987 included Joseph Smith (HHS), David Gandrod (NASA), E. Jean Gall (FDIC), John Francis (DOT-OIG), Humberto Melara (DOT-OIG), and Brian Byrne (Navy Audit).

AGA NATIONAL NEWS

W. Fletcher Lutz, who served as AGA's executive director since 1981 announced his intent to retire.

Meredith Williams, of AGA's Topeka Chapter, was confirmed as National President-elect.

1988

The year started with John Hunt (DOT) as the Chapter president. Perry Datwyler (GAO) as the president-elect, and Ralph McClane (DOT) and Fred Wright (BART) were selected as the treasurer and secretary, respectively, for the year. The Directors were: Greg Fleshman (Navy); Al Orand (EPA); Izabal

Bernaciak-CPA; Rex Mandel (ED); Fred Wright (BART); Tom Gould (HHS); Jeff Eichner (GAO); Judy Nadel (DOT); Cecilia Reyes (HUD); and Bob Klein (HHS).

The monthly meetings began on September 22, 1987, with Donald E. Kirkendall, Deputy Inspector General for the Environmental Protection Agency, as the guest speaker. Mr. Kirkendall's topic was "Can Auditors Polish Their Tarnished Image." The October meeting was held on the 14th at the Sheraton-Palace Hotel. The guest speaker was Leslie G. Aronovitz, Group Director-Accounting and Financial Management Division, U.S. General Accounting Office, whose spoke about procurement of audit services. Fraud detection was the topic of the November 17th meeting with Walt Thompson, Deputy Regional Director of the Federal Deposit Insurance Corporation - San Francisco. Robert K. Taylor, Tax Partner with KPMG Peat, Marwick Main Co., was the guest speaker for the January 19th meeting. Mr. Taylor's topic was the effects of the Tax Reform Act of 1986. Chicken Marengo was the entre for the February 23rd meeting with Richard P. Kusserow as the guest speaker. Mr. Kusserow's topics was on the President's Council on Integrity and Efficiency (PCIE) initiative to streamline the audit quality review and referral process. Philip Smith, Internal Revenue Service, spoke to the Association on audit techniques utilized by the IRS when examining large corporate firms at the March meeting. The April 19, 1988 meeting's topic was "The Martini Alternative - challenges to manage stress" and was given by Diane Burney. The last meeting of the year was held on May 17th with Norma Lau as the guest speaker. Ms. Lau's topics was "Internal auditing in the corporate and governmental works or the case of the two headed coin."

Numerous educational programs were offered during the year. The Institute of Internal Auditors held its annual Certified Internal Auditor Review Course. Dr. Wayne Knoll of Georgetown University taught two courses: "Developing the Audit Report" attended by 27 students and "Writing the Audit Report" attended by 15 students. The National Association of Accountants, Peninsula-Palo Alto Chapter, presented a half-day seminar on "Changes in management accounting due to new practices in the manufacturing environment." Jack Birkholz, retired audit manager with the U.S. General Accounting Office of over 33 years experience taught an Internal Control seminar. Harry Conley of the U.S. General Accounting Office taught a workshop on statistical sampling. The American Society of Military Comptroller, Golden Gate chapter sponsored a symposium entitled "A Return to Constrained Resources."

Some member news for 1988 included:

--Fred Buenaventura, AG-OIG was promoted from supervisory auditor to ARIG for Audits.

--Mimi Y. Lee, Department of Labor, assumed the duties of Regional Inspector General on September 28, 1987.

--Ann Pianin-AG/OIG, was promoted to Assistant Regional Inspector General for Audit.

--Fred Wright, the membership director informed us that 32 of 263 of our chapter members in 1966-67 are still members in 1988, that's 22 years ago. Those members are: Gerald Baioichi, Truman Beeler, Leonard Bernaciak, Jack Birkholz, Henry Bloom, Robert Brown Jr., George Choos, Roy Coulter, Thomas Coupar, Harold D'Ambrogia, Jeff Eichner Jr., Maurice Gerritsen, Richard Griffore, Harold Jeffrey Jr., Ernest Kahn, Manfred Kehr, Mary Kovar, Alton Kriegel, Gilvert Kufahl, Melin Long, John McGinity, Emerson Miller, Lauro Musso, Richard Mutti, James Payne Jr., Delano Schroeder, S. Vivian Snead, Albin Sundsten Jr., Herbert Witt, Fred Wright, Fany Wyatt, and Robert Zanetell.

A little comedy from John Cooley that was included in the monthly newsletters:

Where else could you overhear statements like these but in a government office:

From a pay analyst: "People usually do not die in alphabetical order."

From a cash manager: "We will pay no bill before it's time."

From a budget officer who came to work with his arm in a sling: "I was working on by books and lost my balance."

News: The Chapter membership was up to 180 members

The Chapter had a net loss of \$438.50 for January through December as of 4-19-88.

On November 16, 1987, the Regional Vice President, Joe Powe, DCAA held the annual AGA officer workshops. In attendance were Ron Kiger, Regional Vice President elect from Lockheed Corporation; Tom Gould and Bob Klein, Health and Human Services; Rex Mandel, Education; Cecilia Reyes, HUD; John Hunt, DOT; Fred Wright, BART; Gary Pena and Deborah Stanley, EPA; Ron Millard and Kris Delisle, DCAA; and lastly, Barbara Reilly, DCAA and AGA National Membership Committee from Orange County. The workshop consisted of a round table discussion on various AGA activities as conducted by the San Francisco, Sacramento and Peninsula chapters. The workshops offered suggestions on how to improve the Chapter's programs. Topics included Programs, Education, Membership, Newsletter, Awards and Scholarships.

Michelle Fahrion, Freshman at SFSU majoring in accounting, was awarded the Chapter's \$500 scholarship.

AGA NATIONAL NEWS

On August 6, 1987, the National Executive Committee unanimously appointed Mary Jane Kolar to be the executive director of AGA.

1989

The year started with Perry Datwyler (GAO) as the Chapter president. Ralph McClane (DOL) and Barbara Gladfelter (USDA) were selected as the president-elect and the treasurer, respectively, for the year. The Secretary position was not filled.

Monthly meetings began on September 20, 1988 with Celia Gray, training consultant with William A. Koefoed and Associates, as the guest speaker. Ms. Gray's topic was the "Triangle of Success" - knowledge, action skills, and attitude. Mr. Charles Solak, California State Board of Accountancy Qualifications Committee, substituted for Della Bousquet at the October 18th meeting with the topic of CPA Certification. The topic at the November 29th meeting was "Auditing the Lottery" and was discussed by Stan Bajorin, Audit Supervisor with the division of Audits at the California State Controller's Office. Mel Lee, Public Affairs Technical Specialist with the IRS's San Francisco District Office, discussed the Federal tax changes for filing income tax at the January 17th meeting. The topic of the February 21st meeting was "Problems in the Banking Industry" and was given by a member of the San Francisco Federal Reserve Bank's Economic Research Branch. Mr. Gerald Silva, City Auditor for San Jose, was the guest speaker at the March 21, 1989 meeting. Mr. Silva's topic was "Risk Busters", a computer program used to assess audit risk. Mr. Mitchell Laine, Assistant Inspector General with the U.S. Department of Education in Washington D.C. spoke about the initiatives of the President's council on Integrity and Efficiency at the April 18th meeting. The guest speaker for the last meeting of the 1989 fiscal year was Mr. Phil Belisle, regional Director of the San Francisco Financial Center (Department of the Treasury). Mr. Belisle discussed various Treasury initiatives to improve financial management and accounting systems in the federal government.

Two Educational Programs were offered during the year. On November 15, 1988 the Chapter sponsored a seminar on "Yellow Book" basics geared toward entry level auditors with limited exposure to GAAS. Another seminar was offered on November 16th for experienced auditors and focused on revisions to the "Yellow Book."

Some member news for 1989 included:

--Humberto Melara was recognized as the Minority Employee of the Year by the Department of Transportation's OIG.

--Daniel Fahrion became the Regional Manager of the Department of Transportation OIG San Francisco Regional Office.

--Herbert Witt became AGA's representative on the Professional Accounting Program Advisory Committee at the University of California, Berkeley.

--Chuck Hester became the District Inspector General at the San Francisco Regional Office of FEMA. Chuck was formerly with the DOT-OIG.

--The GAO's San Francisco Regional Office held its annual awards ceremony. The following Chapter members were recognized:

--Bob Brown received a Special Commendation Award for his exceptional supervision and extraordinary leadership of several DOD reviews.

--Perry Datwyler received a Special Commendation Award for his initiative in developing the region's policies and procedures for obtaining CPA certification.

--Art Davis received a Special Commendation Award for his contributions on a review of GSA's building purchase program.

--Jeff Eichner received a San Francisco Bay Area Federal Executive Board Award in recognition of his contributions in employing handicapped persons at GAO.

--Ben Yamanaka, Brian Bryne, and Larry Plate won a team award at the AGA Peninsula Chapter's Golf Tournament which held in October 1988. Larry also won an individual award.

--Herb Witt, Regional Inspector General for Audit with HHS, was presented with the Thomas D. Morris Leadership Award. This HHS-OIG award recognized Herb's achievements of maximum efficiency and effectiveness in the field of management through individual meritorious service.

--Larry Arata received a Special Achievement Award from our Chapter in recognition of Larry's continued service over the years.

Some news from 1989 included:

--AGA National President Clyde E. Jeffcoat outlined, on September 16, 1991, AGA's opposition to the proposed rule change to the Standards of Ethical Conduct for Employees of the Executive Branch of the Federal.

--John Dunphy and Katherine Johnson each received our \$500 Chapter Scholarships for the fiscal 1989 year.

New members joining AGA during 1989 included: Somchith Lim (DCAA), Charles Dorman (DCAA), Paul DeMedeiros (DCAA), Alice Norwook (HHS), Dorothy Neely (MTC), David Funsch (FEMA), Rosa Abella (Army Audit), Millie Yang (USDA), Flozy Young (USDA), Lori Calhoun (EPA), John Francis (DOT), Anne Francis (HHS), Stephanie Hunter (DOL), Mimi Lee (DOL), Nicholas Pascall (DOI), Richard Soulam (DOT), Wanda Burns (DCAA), Cal Davis (Morris Davis & Co.), Andres Sacdalan (Morris Davis & Co.), Joan Taylor (USDA), Robert Noren (USDA), Gil Harden (USDA), John Thornton (USDA), Bryce Biddlecome (DOL), Norma Estrada (DOL), John Walton (DOL), and J.C. Burns (Navy).

CHAPTER VI

1990'S THROUGH 1992

1990

The year started out with Ralph McClane (DOL) as President and Barbara Gladfelter (DOA) as President-elect. Bob Klein (HHS) and Chuck Hester (FEMA) were the treasurer and secretary, respectively for the year.

The monthly meetings began on September 19, 1989 with Kurt Sjorberg, Auditor General, State of California, as the guest speaker. Mr. Sjorberg's topic was how California examines the performance of its government agencies. Ana Regalia, Audit Manager at Arthur Andersen and Co., was the guest speaker at the October 17th meeting with a discussion of how CPA firms are meeting the requirements of government auditing standards as per the Single Audit Act. The October 21st meeting had Joseph Russoniello, United States Attorney, U.S. Department of Justice, as the guest speaker. Mr. Russoniello's topic was ethics in government. Current AGA issues was Virginia Robinson's topic, National President AGA, at the January 16, 1990 meeting. Tax considerations was the topic of the February 20th meeting. Eileen Olicker, Internal Revenue Service, Examination Division, reviewed the latest changes to the Tax Code and the eligibility of various business deductions.

The March 30, 1990 meeting featured Harvey Rose, Budget Analyst, San Francisco Board of Supervisors, as the guest speaker. Mr. Rose's topic was the "Responsibilities of a City's Chief fiscal Advisor." Michael Motley, Phd., Professor and Chairman, Department of Rhetoric and Communication at the University of California spoke about public speaking and auditing, specifically, how to interview and deal with hostile auditees at the April 17th meeting. The May 22 meeting featured a joint meeting with the California Society of CPAs. The two speakers were Mr. Jimmie Brown, Office of Management and Budget and Mr. James Godsey, Partner at Quezada, Godsey and Co. Both gentlemen spoke about OMB Circular A-133 (Single Audit). Mr. Brown discussed its development and application and Mr. Godsey examined what it meant to CPAs in particular.

News: The Chapter awarded a \$500 scholarship to Brannon Gould, a freshman at the University of California, Riverside. Brannon's major was business.

Three educational events took place during the year:

On March 12, 13, and 14, 1990, the Chapter sponsored a three-day writing workshop instructed by Dr. Wayne Knoll. The class was designed to improve skills in developing topic sentences, self-editing, and identifying and correcting writing problems. Emphasis was placed on the attributes of a finding: condition, cause,

effect, criteria, and recommendations. There were 26 attendees.

On March 15 and 16, Dr. Knoll instructed a two-day advanced workshop which was designed to improve the writing style for logic, focus, and flow in presenting audit reports.

On May 22, 1990, the Chapter sponsored a two-hour training on OMB Circular A-133 and located two expert speakers-Mr. Jimmie Brown, Office of Management and Budget and Mr. James Godsey, Partner at Quezada, Godsey and Co.- to discuss the development and the application of this Circular.

1991

Barbara Gladfelter (USDA) was the president. The position of President-elect remained vacant as the person had to resign due to extended travel duties. Mimi Y. Lee (DOL) was the treasurer with Anne Francis (HHS) as secretary.

The first monthly meeting took place on September 18, 1990 with Curtis R. Eakin, Chairman, Qualifications committee, California State Board of Accountancy, as the guest speaker. Mr. Eakin's topic was the changes in Form E (experience qualifications) and how the changes will effect government employees. Mr. Eakin also discussed the Board's position on "substantially equivalent experience," memorandums of understanding and internal review committees. George B. Clow III, Assistant Special Agent in Charge, San Francisco Field Office, federal Bureau of Investigation, discussed the savings and loan crisis and its impact on the taxpayer and on the Bay area at the October 16th meeting. GASB Statement No. 11, Measurement Focus and Basis of Accounting - Governmental Fund Operating Statements was Pam Edwards, Partner, KPMG Peat Marwick, topic at the November 27, 1990 meeting. Arcadio Castellanoz, Revenue Agent, Internal Revenue Service, was the guest speaker at the January 15th meeting. Mr. Castellanoz discussed IRS tax form 1099 and the tax changes from the prior year.

The February 19th meeting had Richard P. Kusserow, AGA National President, as the guest speaker. Mr Kusserow discussed the current National Office activities and future plans including AGA's involvement with the Chief financial Officer legislation and the creation of a past presidents' council. Paul Biddle, Resident Representative at Stanford University, Office of Naval Research, discussed the recent allegations that Stanford overcharged the Federal government more than \$200 million over a ten year period at the March meeting. The impact of Desert Storm on the economy was the topic of Jeanette A. Garretty, Vice President and Senior Economist, Bank of America, at the April 16, 1991 meeting. David Axelson, Chief, Single Audit Branch, State Controller's Office, as the guest speaker at the May 21, 1991 meeting. Mr. Axelson's

topic was "California's budget problems and the school district crises".

There were 3 educational events during the fiscal year: Professor Ray Johnson from Portland State University taught an 8 hour course on SAS 55 on October 30, 1990; Jack Birkholz taught an 8 hour course on interviewing techniques on January 24, 1991; and Jack also taught an 8 hour course on GAGAS report writing on April 19, 1991.

Members in the news:

--GAO has recognized Jeff Eichner for exceptional leadership, dedication, and commitment to EEO for the disabled. Jeff is one of seven recipients who flew to Washington, DC to receive the award.

--Perry Datwyler received a Special commendation award for sustained exceptional performance as a supervisor and advisor to CPA candidates in GAO's San Francisco Regional Office.

--On October 24, 1990, the Federal Maritime Commission, Bureau of Investigations presented Investigator Betty Bennett with a Sustained Superior Performance Award. Betty received national recognition for outstanding performance which resulted in civil penalty settlements totaling over \$450,000.

--The Chapter nominated Special Agent James Smiech, USDA Office of Inspector General, for AGA's Law Enforcement Officer of the Year Award.

--Joan Taylor, an auditor with USDA's Office of Inspector General, received a spot cash award for outstanding work auditing controls over adjustments to the general ledger and suspense activity from OIG's Financial Management Division.

--Fred Buenaventura, Assistant Regional Inspector General with USDA's Office of Inspector General, received a cash award and a certificate of merit. The award was for his outstanding work in an investigation of a public accounting firm and program fraud.

Some news from 1991 included:

--The Chapter awarded one \$500 scholarship to Sara Orand, a sophomore at Chabot college. Sara majored in accounting and held a 3.75 grade point average.

New members joining AGA during 1991 included: Craig Wells

(Treasury), John Hunt (HUD), Francis Fernandez (HHS), David Gallo (HHS), James Mackay (DOL), Robin Dorn (DOT), Gary Morin (USDA), Richard Hobough (SBA), Lawrence Jacobsen (HHS), Vincent Lee (HHS), Michael Williams (USDA), Margaret Lew (USDA), Marina Tinitali (FEMA), Eben Lu (Dalmás & Lu CPAs), Paul Jalbert (EPA), Rajiv Amar (HHS), Barbara Barasch (EPA), Janice Dalmás (Dalmás & Lu, CPAs), Imelda Dodgen (EPA), Frank Fong (DOL), Debra Karp (HHS), Janet Lister (DOL), Juliet Lo (HHS), Cheryl Louie (BART), Mollie Marshall (Hood & Strong), Humberto Melara (DOT), Joseph Robleto (HHS), Attilio Rugiero (HHS), Bryon Stepp (USDA), Veronica Swann (EPA), Kin Werf (EPA), Wallace Wilkalis (EPA), Dale Andring (HHS), Frank Baca (EPA), Kimberly Cassidy (Cantrell, Harris & Assoc.), Carmen Chu (HHS), Linda Darby (Treasury), Jim Harris (HHS), James Kenny (HHS), Darryl Lim (HHS), Eddie Martin (EPA), Tim Meinholz (HHS), Nick Miller (USDA), Maria Pangeilinan (City & County of San Francisco), Irene Tam (HHS), and Richard Wagner (EPA).

1992

The year started with Mimi Y. Lee (DOL) as the Chapter president. Joe Brewster (HHS) and Bryce Biddlecome (DOL) were selected as the president-elect and the treasurer, respectively, for the year. The Secretary was Vince Lee (HHS).

Monthly meetings began on September 24, 1991 with Brian Ambrose, Partner with Perussina, Ambrose and Associates, discussing as his topic various aspects of personal financial planning. Enrique Farias, Chief of the Financial and Performance Audits Unit and the Program Evaluation Unit for California's Department of Finance, spoke at the October 15, 1991 meeting. Mr. Farias spoke about the State of California's budget process and some of the issues that affect that process. The topic at the November 19th meeting was "How to Win". Bill Koefoed of William A. Koefoed & associates discussed using attitude, communication and human relations as tools for winning in the 90s. With the advent of the tax season, the AGA asked Leslie Woo, Revenue Agent with the Internal Revenue Service, to discuss topics related to individual income tax changes for the January 21st meeting. Reed Brimhall, Director of The Office of Government Cost and Rate Studies at Stanford University, discussed the lessons to be learned from the billing controversy at Stanford for the February 18th meeting.

The guest speaker at the March 17, 1992 meeting was Gary Rosenberger. Mr. Rosenberger, from the California State Insurance Commission, discussed the economic development in the insurance industry. "Ethics in the Work Place" was the topic discussed by David McNamee retired as Director-Internal Auditing at Pacific Bell for the April 21st meeting. Patricia Dalton, Director of the Office of Financial Management Audits, Office of the Inspector General, U.S. Department of Labor was the guest speaker for the

last meeting of the 1992 fiscal year. Ms. Dalton focussed her discussion to the financial reporting and auditing requirements in the CFO Act and how they are being implemented by the Office of Management and Budget and the Agency Inspectors General.

Three Educational Programs were offered during the year. On January 7, 1991, the Chapter held training on internal controls. Jack Birkholz taught the 8-hour class. Jack Birkholz also taught the March 23, 1992 training on Government Auditing Standards. On April 27th, the last training class was held. The subject was "The Single Audit" and was taught by Shelton Jessen, Single Audit Coordinator for HHS.

Some member news for 1992 included:

--Mike Miller was promoted to supervisory auditor with the U.S. Department of Agriculture, Office of Inspector General from the suboffice in Portland Oregon.

--James Mackay, ARIG from DOL, lost his house during the Alameda Fire.

--Wendy Kroger, supervisory auditor with the US DOL office accepted a position with the State of Nevada. Wendy was also AGA's Newsletter Editor.

--Jack L. Birkholz was appointed to serve on the "Chapter Programs and Assistance Committee" for 1992-1993.

--Bryce Biddlecome moved to Washington D.C. to work for the DOL Performance Audit Group.

Some news from 1992 included:

--AGA National President Clyde E. Jeffcoat outlined, on September 16, 1991, AGA's opposition to the proposed rule change to the Standards of Ethical Conduct for Employees of the Executive Branch of the Federal Government from being officers of professional organizations. President Jeffcoat explained that this change would not only deny professional associations the leadership of some of the best managers in the Federal Government, it would also deny the American public the benefit of the many managerial improvements that these individuals introduce to the Federal Government through their professional associations.

--The Chapter donated \$100 to the Red Cross for the East Bay Fire Relief Fund.

--Terri L. Bernaciak won the 1991-1992 \$500 scholarship award from AGA.

Membership: As of the May meeting, membership for the San Francisco chapter was at 228. The number of new members for the year was up to 40.

New members joining AGA during 1992 included Debbie Do (DOL), Martin Maxwell (Pacific Western Bank), Mike Miller (USDA), Heather Gwilliam (USDA), Paul Sibal (USDA).

APPENDIX I

HISTORY NOTES THROUGH THE YEARS

This section of the History provides bits of information which have more meaning in the context of the History in total, as contrasted with events of individual years.

1. Local share of membership dues: \$5.00 for 1952-1953, and 40 years later only \$6.00.

2. Father and son Chapter presidents: Al Clavelli, Sr. on 1958, and twenty years later, Al Clavelli, Jr. in 1978.

3. Chapter presidents who were also presidents of the Institute of Internal Auditors:

Gil Kufahl--AGA in 1961 and IIA in 1980
Al Clavelli, Jr.--AGA in 1978 and IIA 1974

4. Chapter presidents who were also chairmen of the Western Intergovernmental Audit Forum

Al Clavelli, Jr.--AGA in 1978 and Forum in 1979
Mike Barrios--AGA in 1977 and Forum in 1982

5. Agency with most Chapter presidents:

GAO, of course--eight in all
Jennings Smith (1956) Hal D'Ambrogia (1973)
Al Clavelli, Sr. (1958) Jeff Eichner (1976)
George Gustafson (1962) Bob Brown (1980)
Ken Pollock (1969) Henry Zollner (1981)

6. Longest serving Chapter president:

Al Baker, who served a total of 20 months (8 months in 1965 and 12 months in 1966)

7. Club formed by the Chapter:

During the 1960's the San Francisco Chapter sponsored an FGAA Toastmasters Club. Club presidents included Ken Pollock (April-September, 1963) and Al Baker (October 1963-March 1964).

APPENDIX II

PROFILE OF PAST CHAPTER PRESIDENTS

The information in this Appendix was obtained from a questionnaire completed by past chapter presidents. A total of twenty-three presidents responded to the questionnaire mailed on June 25, 1982. All ten new presidents provided responses to the same questionnaire in January 1993.

During its first 30 years, the San Francisco Chapter was served by 31 presidents (two presidents served during different parts of 1957). At the time of mailing the questionnaire, four of our past presidents were deceased--Richard Greenburg, Worth Daniels Al Clavelli, Sr., and William Schumm.

Emmett Clifford--1955

Residence: Fremont, California
Present Employment: Retired
Hobbies: Golf, reading and travel
Future Plans: "Enjoy life!"

Thoughts on AGA

I had the great pleasure and honor to serve two terms as National Vice-President of the Federal Government Accountants Association. During this period, the Association was expanding throughout the country. For example, I presented the Charter to the Salt Lake City Association. It was also my pleasure to be a Charter Member of the San Francisco Federal Government Accountants Association. I wonder how many of the Charter members are still around?

I am proud to have been a part of the progress to secure recognition for government accountants.

Jennings Smith--1956

Residence: Oakland, California
Present Employment: CPA practice
Hobbies: Fencing, gardening, traveling, and wood-working
Future Plans: "Continue my CPA practice and present activities as long as possible."

Thoughts on AGA

The night Robert Long (GAO Director of Audits) came to San

Francisco was a memorable one. Not only did we have a successful Chapter dinner meeting and a large turnout, a group of us continued an all-night celebration with Bob by playing poker at Al Clavelli's (Sr.) apartment. The game broke up at dawn. Needless to say that following day was "kind of a drag."

Other Notes

Jennings was the winner of the 1981 Senior Olympics sabre competition. He also has served as president of the Kiwanis Club of Oakland.

Julian West--1957

Residence: Hollywood, California
Present Employment: Retired
Hobbies: Travel, hiking, backpacking, handball
Future Plans: "My principal effort now is in photography, including audio-visual, multi-image slide programs."

Thoughts on AGA

My association with AGA, beginning in 1953, (FGAA when I was most active) has always been a pleasant and rewarding one. I was directly involved with chapters in San Francisco, Los Angeles, Washington, D.C., and Virginia, and am convinced that AGA has provided a forum and exerted leadership in a very important area of governmental operations.

During my term as president of the San Francisco Chapter, I was transferred to the Auditor General, U.S. Air Force, Western Regional headquarters as an Assistant Chief of Contract Audits. In 1962 I transferred to the Office of the Secretary of Defense, working in and out of the Pentagon for 12 years, retiring from the position of Chief, Procurement Audit Division at the end of 1973 after 35 years of Federal Government employment.

Other Notes

After returning to Los Angeles in 1975, Julian was associated for several years with UCLA Extension University, teaching specialized courses designed to fulfill the educational requirements for the Certified Professional Contracts Manager designation.

Julian is a Certified Professional Contracts Manager and served as National Director of the National Contract Management Association.

John Mirch--1957

Residence: Burlingame, California
Present Employment: Retired
Hobbies: Golf
Future Plans: "Recover from a hip operation and stroke suffered in February, 1982."

Maurice Greetisen--1959

Residence: San Francisco, California
Present Employment: Retired
Hobbies: Reading and coin, stamp and plate collecting
Future Plans: "To enjoy to the fullest every year that is still ahead."

Thoughts on AGA

After almost 25 years, memory of those memorable moments, highlights, unusual happenings--they all slip away. However, year in, year out, the San Francisco chapter of FGAA/AGA has been active and effective. A complete list of the speakers over that time span would probably read like a "Who's Who In the Federal Government".

Gilbert Kigahl--1961

Residence: Oakland, California
Present Employment: Retired
Hobbies: Golf
Future Plans: "Enjoy retirement to the fullest."

Thoughts on AGA

The most memorable moments were working with and getting to know many wonderful people who served with me as officers and board members of AGA--then known as Federal Government Accountants Association.

George Gustafson--1962

Residence: LaPuente, California
Present Employment: University Professor--California State University at Los Angeles
Hobbies: Writing and gardening
Future Plans: "Continue writing on accounting and auditing subjects and keep active."

Thoughts on AGA

During my tenure, the San Francisco Chapter won the Award for attaining the most new members (as I recall, we topped the 250-membership mark for the first time). Also, the Chapter spearheaded a campaign which elected me to the post of FIRST NATIONAL VICE PRESIDENT (at that time, there were no regional Vice Presidents, but only President, First V.P., and Second V.P. at the National level). I recall this moment as a special treat and honor! During my tenure as President, etc., the Chapter put on two Financial Management Seminars (proceedings were published) at the University of California, Berkeley--both were attended by over 200 enrollees--for which I was Program Director.

Other Notes

George received a Doctor of Business Administration degree from the University of Southern California in 1971.

David Temple--1963

Residence:	San Francisco, California
Present Employment:	Retired
Hobbies:	Golf, gardening, reading, hunting
Future Plans:	"Devote higher percentage of time to enjoying hobbies."

Thoughts on AGA

Early conviction that the Association would be a strong force to enhance and bring improvements and greater efficiency in the management of government activities. Highlights from my active participation in the Association included witnessing the increased professionalism that was attained and recognized by government agencies and CPA firms.

Al Baker--1966

Residence: San Francisco, California
Present Employment: Retired
Hobbies: Memorabilia collections, numismatics,
philatelics
Future Plans: "Enjoy hobbies and traditional jazz."

Thoughts on AGA

As executive Vice-president for the 1965 year, I assumed the presidency when Bill Bishop resigned after serving less than four months. Due to our policy of presidents serving only one term, I thought that I had "served my time" with the eight plus months put in office during fiscal year 1965. I was informed that this only applied to individuals elected to the presidency, so I was elected president for fiscal year 1966; thus serving the longest stretch as president. The highlight of my tenure was the Financial Management Institute program that we sponsored on October 13 and 14, 1965.

James Nerney--1967

Residence: Millbrae, California
Present Employment: Retired
Hobbies: Astronomy, bowling, shooting
Future Plans: "To stay retired."

Thoughts on AGA

I was active in the organization for quite a few years (as FGAA) because I felt that it did a lot of good for Federal accountants, the government, and the accounting profession.

I have not been active in the organization since the scope of the membership was greatly expanded; but I feel that the change opens up great opportunities for improving understanding and coordination among all levels of government.

Dan Dowling--1968

(Don's wife, Mary, replied to the questionnaire with the following comment: "My husband suffered a major stroke in December and is still in therapy.")

Kenneth Pollock--1969

Residence: Annandale, Virginia
Present Employment: General Accounting Office
Hobbies: Some computers and amateur radio
Future Plans: "Civil Service retirement in 1984, then open options--consulting, teaching, etc."

Thoughts on AGA

Most embarrassing moment--the night the Chapter voted down a 50 cent per year dues increase -in presence of the guest speaker--Assistant Secretary of the Air Force. (Before my presidency!) Many good vibes about members and officers.

Louis Esposito--1970

Residence: Tiburon, California
Present Employment: Retired
Hobbies: Reading, sports, and theater
Future Plans: "Continue relaxing and enjoying retirement."

Thoughts on AGA

My election as President was my most memorable moment in AGA. I'm tremendously proud of the organization.

Other Notes

Lou was the recipient of the Department of Defense Distinguished Civilian Service Award.

Anthony Vergari--1971

Residence: Guerneville, California
Present Employment: Retired
Hobbies: Golf ("and reluctantly carpentry and house painting")
Future Plans: "More traveling and less carpentry and painting."

Thoughts on AGA

Together with Lou Esposito (Immediate past president), I participated in the establishment of the Peninsula-Palo Alto Chapter.

As Program Chairman for several years, I was involved in the "24th hour" and innovative selection of monthly meeting programs. (Charley Vincent wanted a "sports" night and we had Matt

Hazeltine of the 49ers show up five minutes before he was to speak--he didn't care for the dinner menu!) Then I rejoined FGAA in the early 60's, I received membership number 10,001 (Number 10,000 received the first year's dues free!)

Harold D'Ambrogia--1973

Residence: Lafayette, California
Present employment: General Accounting Office
Hobbies: Flying (private pilot)
Future Plans: "Continue career with GAO."

Thoughts on AGA

While President of the San Francisco Chapter, the highlight of the year for me was obtaining then Congressman Jerome Waldie as a dinner speaker. We had a turnaway crowd that night.

Other highlights have been the AGA symposiums (now called Professional Development Conferences). They offer an opportunity for a good refresher of a broad overview of the profession, plus good fellowship.

I've remained active in AGA. I'm now chairman of a National committee of Relations of the National Association of State Board of Accountancy.

Yancy Wyatt--1975

Residence: CoIma, California
Present Employment: Postal Service
Hobbies: Tennis, golf, bowling swimming
Future Plans: "Continue in management position in government."

Thoughts on AGA

I attended the National Symposium at Miami Beach and accepted the AGA Distinguished Leadership Award for A. Alan Post, Legislative Analyst, State of California. Later I presented the award to him at the State Capital.

I was the hospitality chairman at the National Symposium at San Francisco.

I served as the Chapter's golf coordinator for two years and bowling chairman one year.

Jeff Eichner--1976

Residence: Albany, California
Present Employment: General Accounting Office
Hobbies: Books and newspaper collecting
Future Plans: "Stay in San Francisco."

Thoughts on AGA

The year I was Chapter president, we had a meeting at the Presidio of San Francisco that featured the Honorable Elmer Staats--Comptroller General of the United States.

In 1978, the San Francisco Chapter hosted the ADA Symposium with nearly 1,000 attendees plus their spouses.

Mike Barrios-1977

Residence: Martinez, California
Present Employment: U.S. Department of Housing and Urban Development
Hobbies: Reading, television, bowling, golf, and Jogging
Future Plans: "Continue in my present employment."

Thoughts on AGA

A memorable moment for me was accepting the award for first place in the 1976-1977 ADA Chapter Competition, Group 8, on behalf of the San Francisco Chapter. This was the first time the Chapter won the Award.

An enjoyable experience was having the opportunity to invite attendees at the 1977 ADA Symposium to attend the 1978 ADA Symposium in San Francisco.

Al Clavelli--1978

Residence: San Mateo, California
Present Employment: Department of Transportation
Hobbies: Boating and skiing
Future Plans: "To continue to be involved in the profession."

Thoughts on AGA

The highlight of my year as President was ADA's 1978 Symposium in San Francisco. Many members of the Chapter worked together to make the Symposium very successful. Also, the post Symposium evaluation function which was held at my house was a memorable

function (and I have the pictures to prove it). Overall, I must say my term as President was personally very rewarding. It was a growing experience and I'm very glad that I had the opportunity.

Paul Frey--1979

Residence: Walnut Creek, California
Present Employment: Customs Service
Hobbies: Golf and swimming
Future Plans: "Hope to see Treasury Inspector General established in San Francisco."

Thoughts on AGA

During my year as Chapter president, the Chapter Policy and Procedures Manual was issued and distributed to other chapters. The Chapter was officially incorporated by the State of California. Initial contact was made with the U.S. Government Controller for American Samoa to establish an ADA chapter.

Robert Brown--1980

Residence: Danville, California
Present Employment: General Accounting Office
Hobbies: Foreign travel, photography, and gardening
Future Plans: "Continue my career with the Government and assist=AGA wherever and whenever I can."

Thoughts on AGA

I thought I was going to be the first San Francisco Chapter president with a "no-show" speaker, when on my first meeting the speaker didn't arrive until well after the meal was being served.

Henry Zollner--1981

Residence: Moraga, California
Present Employment: General Accounting Office
Hobbies: Photography and music
Future Plans: "Get an MBA degree."

Thoughts on AGA

Some memorable moments included helping with the ADA San Francisco Symposium; being nominated Chapter president-elect; and attending AGA symposiums.

One unusual happening was my helping to demonstrate exercise equipment while sitting at the head table at the San Francisco ADA Symposium.

Larry Arata--1982

Residence: Martinez, California
Present Employment: Department of Transportation
Hobbies: Long distance running (23 marathons)
Future Plans: "Remain in the San Francisco area."

Thoughts on AGA

Within the first month after joining GAO in June, 1968--newly graduated from college--I submitted my application for membership in ADA. In those years it was almost standard procedure to become an AGA member when you worked for GAO (A practice which reflected the philosophy of Regional Manager, Al Clavelli, Sr.).

My first active involvement in ADA, beyond attending monthly meetings, occurred in 1972. I served on the Board of Directors for 1972-1973 under Chapter president, Hal D'Ambrogia. Following a satisfying and rewarding year working with Hal, I had the pleasure of serving on the Board again in 1973-1974 under Chapter president, Emerson Miller.

Fred Kehr--1983

Residence: San Bruno, California
Present Employment: General Services Administration
Hobbies: Reading, forcing myself to stay on some sort of exercise program
Future Plans: Continue to run the San Francisco Field Audit Office for the GSA Office of Inspector General; beyond that, who knows?

Thoughts on AGA

We have a great bunch of chapter members. In some form or fashion, we need to get some activities, besides our monthly meetings, going to get more of our members involved and thereby benefiting from belonging.

Jim Grossman--1984

Residence: Larkspur, California
Present Employment: Congress Mortgage Company
Hobbies: Bicycling, handball/racquetball, & abalone diving
Future Plans: To help individuals earn high interest on their savings/IRA's with maximum level of safety through Trust Deeds and perform evaluations of alternative investment options.

Thoughts on AGA

I chose to become a officer of AGA because I wanted to have a voice in selecting speakers for our monthly meetings. I also knew that the more I put into the organization, the more I would get out of it.

I was very happy to earn the chapter recognition award for retaining the most members of all chapters in the US while President. I attributed this award to both the high caliber of speakers on high interest subjects and the joint meetings with other professional organizations we obtained for our meetings.

Sefton Boyars--1985

Residence: Walnut Creek, California
Present Employment: Department of Education OIG
Hobbies: Tennis, Table Tennis, Nuclear Physics, and Brain Surgery
Future Plans: Continue my present career.

Thoughts on AGA

I have always believed that it is important to network with one's peers to develop as a professional. AGA is an excellent vehicle for this process. As with all such organizations, you get more out of it then you put in, and the rewards increase if you get involved in the Chapter's management.

One of the highlights of my time as president was a combined luncheon meeting with the San Francisco and Peninsula Chapters when Chuck Bowsher addressed us.

Robert C. Berzin--1986

Residence: Newark, California
Present Employment: FEMA OIG San Francisco
Hobbies: Fishing, Golf, Walking
Future Plans: Continue present employment until I reach retirement age and then play a more active roll in my hobbies.

Thoughts on AGA

Being a member of AGA provided an excellent means for professional development and individual growth along with good friends, good times, and good memories. Being a Chapter president was an enjoyable learning experience that I would not trade or do again. Its your turn to get involved, learn, and improve. Good speakers, timely training courses, and member participation provide the foundation for continued Chapter success. Thanks for letting me be a small piece of the pie.

Tom Gould--1987

Residence: San Rafael, California
Present Employment: HHS OIG San Francisco
Hobbies: Reading and Running
Future Plans: Get a Life

Thoughts on AGA

Enjoyed having lunch with Quentin Kopp who was one of our meeting speakers. Chapter operations improved when we increased our Board of Directors from seven to twelve. Finished my year by representing our Chapter at the National Board of Directors meeting in New Orleans.

John Hunt--1988

Residence: San Francisco, California
Present Employment: Federal Transit Administration
Hobbies: Jogging and aerobics
Future Plans: Continue my present employment

Thoughts on AGA

I first became involved with AGA due to the encouragement of Al Clavelli, Jr. Al was always of the opinion that members get far more from involvement with the Association than the cost of membership, and I must agree.

I remember one chapter meeting in which our speaker was slightly

late. While I searched the hotel, Al did a little stand-in. Our speaker was located in the lobby and provided a good discussion on regional transportation plans and projects. Our speaker for the meeting was Quentin Kopp, then a member of the San Francisco Board of Supervisors and now a State Senator.

I attended three National Symposiums over the years, all very successful and informative, but the best was in New Orleans. Involvement in the Association provides the opportunity for professional growth, but also occasionally the opportunity for entertainment.

Perry Datwyler--1989

Residence:	San Mateo, California
Present Employment:	GAO
Hobbies:	Reading, bicycling and skiing
Future Plans:	Continue career with the government
	Thoughts on AGA

As I think about my time on the Chapter's Board, I immediately remember all the wonderful people. The camaraderie and good times are most memorable to me. We always enjoyed ourselves when planning and sponsoring the Chapter's activities.

During my year as President, we sponsored a well rounded program of luncheon speakers. My favorite luncheon topic was "Auditing the California Lottery". Jack Birkholz also presented two excellent seminars on Government Auditing Standards.

Ralph McClane--1990

Residence:	Concord, California
Present Employment:	Depart of Labor
Hobbies:	Boating, camping, racquetball. reading
Future Plans:	"To continue to be involved in the profession and develop professionally and personally."

Thoughts on AGA

The highlights of my year as President came in several forms. We had the joint meeting with the California Society of CPA's with national speakers from OMB and the private sector. I also had the opportunity to make presentations to the California Society and other groups regarding AGA and its benefits.

In my opinion, the real value from AGA is the association with people. To meet with people professionally and develop both business and personal friendships is very rewarding. In my year a

President I gained insight and appreciation of AGA and the importance of its purpose. I appreciated the opportunity and encourage others to get involve and reap the benefits.

Barbara Gladfelter--1991

Residence: Dixon, California
Present Employment: Agriculture OIG
Hobbies: Old movies, my dogs Rudi and Meg, indoor plants, and photography
Future Plans: "Continue to advance my career in Government service"

Thoughts on AGA

Through the Chapter, I was introduced to many dedicated and capable professionals in San Francisco whom I otherwise might not have met. Volunteers from all agencies spent hours planning, organizing, and implementing programs and activities to provide our members with the best possible service.

We worked together to make the year one of the most successful in Chapter history. At the PDC, the Chapter and its members received six major awards including the ALL-Star Chapter designation and the Most Improved Chapter Award.

Mimi Y. Lee--1992

Residence: San Francisco, California
Present Employment: U.S. Department of Labor
Hobbies: Cross-stitching, reading, television, gardening
Future Plans: "Early retirement at 50 and travel around the world."

Thoughts on AGA

During my year as Chapter president, we started a new policy in charging tuition for training. For non-members, the tuition fee included one year new membership with AGA. We were able to increase our membership from the private sector. Effective use of OIG experts as instructor also reduced the costs of training. Our proceeds for the year exceeded total expenses, therefore, we have additional funds to plan and celebrate our 40th anniversary.

Besides the duties of the President, I also served as the Newsletter Editor which is a memorable experience. Toward the end of the year, I was the Treasurer again for the last few months.

I was very happy in accepting the Chapter Recognition Award for San Francisco Chapter during the AGA Symposium in Dallas, Texas. Another surprise was receiving one of the three top sponsor awards for 1992.

APPENDIX III

AGA NATIONAL PRESIDENTS

1950-51 Robert W. King	1971-72 Sidney Baurmash
1951-52 Walter F. Frese	1972-73 Arthur Litke
1952-53 T. Jack Gary Jr.	1973-74 Harry Levine
1953-54 Andrew Barr	1974-75 John W. Cooley
1954-55 Harry J. Trainor	1975-76 Chris S. Peratino
1955-56 Karney A. Brasfield	1976-77 Donald Scantelbury
1956-57 Robert W. King	1977-78 Gerald Murphy
1957-58 William A. Newman, Jr.	1978-79 Arthur Schoenhaut
1958-59 Harry J. Trainor	1979-80 Frank S. Sato
1959-60 Laurence A. Acker	1980-81 Frederick Neuman
1960-61 Raymond Einhorn	1981-82 Eleanor M. Clark
1961-62 James A. Robbins	1982-83 Frederick A. Heim, Jr.
1962-63 Donald W. Bacon	1983-84 Sasumu Uyeda
1963-64 Joseph R. Hock	1984-85 Harold L. Stugart
1964-65 James L. Thompson, Jr.	1985-86 June Gibbs Brown
1965-66 David Neuman	1986-87 John W. Fawsett
1966-67 W. Fletcher Lutz	1987-88 Donald E. Kirkendall
1967-68 George Penick	1988-89 Meridith Williams
1968-69 Nathan Cutler	1989-90 Virginia B. Robinson
1969-70 Bernard B. Lynn	1990-91 Richard P. Kusserow
1970-71 Ellsworth H. Morse, Jr.	1991-92 Clyde E. Jeffcoat

APPENDIX IV
SAN FRANCISCO CHAPTER PRESIDENTS

1952-53 Daniel Greenburg	1972-73 Harold D'Ambrogia
1953-54 Worth Daniel	1973-74 Emerson Miller
1954-55 Emmett Clifford	1974-75 Yancy Wyatt
1955-56 Jennings Smith	1975-76 Jeff Eichner, Jr.
1956-57 Julian West	1976-77 Miguel Barrios, Jr.
1956-57 John Mirch	1977-78 Al Clavelli, Jr.
1957-58 Alfred Clavelli, Sr.	1978-79 Paul Frey
1958-59 Maurice Gerritsen	1979-80 Robert Brown, Jr.
1959-60 William Schumm	1980-81 Enrique Zollner
1960-61 Gilbert Kufahl	1981-82 Larry Arata
1961-62 George Gustafson	1982-83 Fred Kehr
1962-63 David Temple	1983-84 Jim Grossman
1963-64 John Moore	1984-85 Sefton Boyars
1964-65 William Bishop	1985-86 Robert Berzin
1965-66 Al Baker	1986-87 Tom Gould
1966-67 James Nerney, Jr.	1987-88 John Hunt
1967-68 Daniel Dowling	1988-89 Perry Datwyler
1968-69 Kenneth Pollock	1989-90 Ralph McClane
1969-70 Louis Esposito	1990-91 Barbara Gladfelter
1970-71 Anthony Vergari	1991-92 Mimi Y. Lee
1971-72 Genevieve LaBarba	