

TO: Mr. The Banker #12
Please return when you are 12/18/87
Jared with the
16 Dec 87

8 JANUARY 1987

**NORTHERN VIRGINIA ASSOCIATION OF GOVERNMENT ACCOUNTANTS
ADVISORY GROUP REPORT ON
CHAPTER CASH REQUIREMENTS,
SCHOLARSHIP COMMITMENTS, AND
MEMBERSHIP BENEFITS**



Advisory Group Members:

Michael A. Janoski
Ronald H. Johnson
Albert E. McBride, Jr.
Renald P. Morani
William J. Sharkey

**NORTHERN VIRGINIA ASSOCIATION OF GOVERNMENT ACCOUNTANTS
 ADVISORY GROUP REPORT ON
 CHAPTER CASH REQUIREMENTS,
 SCHOLARSHIP COMMITMENTS, AND
 MEMBERSHIP BENEFITS**

CONTENTS

| | <u>Page</u> |
|--|-------------|
| PART I - SUMMARY | |
| Taskings Given and Scope of Review | 1 |
| General Observations | 1 |
| Conclusions | 2 |
| Other Matters | 2 |
| PART II - DETAILS OF REVIEW AND RECOMMENDATIONS | |
| Introduction | 4 |
| Chapter Cash Requirements | 4 |
| Chapter Scholarship Program | 5 |
| Potential Conflicts of Interest | 7 |
| Member Benefits Program | 8 |
| Chapter Membership Dues | 10 |
| ANNEX A - NOVAGA BYLAW ON CHAPTER SCHOLARSHIP PROGRAM | 12 |
| ANNEX B - REQUEST TO MARYMOUNT UNIVERSITY FOR INFORMATION ON SCHOLARSHIP RECIPIENTS | 14 |
| ANNEX C - RESPONSE FROM MARYMOUNT UNIVERSITY WITH CURRENT STATUS ON NOVAGA SCHOLARSHIP AWARD RECIPIENTS | 15 |
| ANNEX D - SUCCESSES ACHIEVED BY ANOTHER AGA CHAPTER IN FOSTERING IMPROVED LIAISON AT THE UNIVERSITY LEVEL | 16 |

**NORTHERN VIRGINIA ASSOCIATION OF GOVERNMENT ACCOUNTANTS
ADVISORY GROUP REPORT ON
CHAPTER CASH REQUIREMENTS,
SCHOLARSHIP COMMITMENTS, AND
MEMBERSHIP BENEFITS**

8 JANUARY 1987

PART I

SUMMARY

TASKINGS GIVEN AND SCOPE OF REVIEW

At the 15 July 1986 Northern Virginia Association of Government Accountants (NOVAGA) Board meeting, President Newton tasked the Advisory Group to determine the minimum level of cash required to support chapter operations. If the cash balance was above the minimum level established by the Advisory Group, it was also tasked to identify additional benefits that could be provided to NOVAGA members. The undersigned was designated by President Newton to chair the effort. At the 2 September 1986 NOVAGA Board meeting, the tasking was expanded to address several issues concerning the Chapter's Scholarship Program. Specifically, (i) whether the scholarships should be firmly committed at the level of \$4,000 annually (with a maximum of an additional \$1,000 for refreshments at the award events) early in the fiscal year (ii) the appropriate time for providing scholarship funds to the schools, and (iii) potential changes required to the Chapter Bylaws. The Advisory Group addressed these issues at formal meetings held on 18 September 1986, 6 October 1986, and 6 January 1987; several other informal discussions were also held. Assistance was provided to the Advisory Group by the Chapter Treasurer and Awards Director.

GENERAL OBSERVATIONS

During deliberations of the Advisory Group, several concerns about future operations of the Chapter surfaced. Some of the ideas expressed are summarized here to provide some perspective for the conclusions subsequently reached by the Advisory Group as well as to highlight other concerns for future consideration by the Board.

- Give honorary memberships to faculty members of colleges in the area to facilitate better interaction between the schools and NOVAGA.
- Increase members benefits to combat the negative impact of new Federal Tax provisions affecting dues paid to professional organizations.
- Increase attendance at meetings by offering incentives such as free tax guides if a specified number of meetings are attended.
- Consider increasing Chapter membership dues to finance increased benefits to members attending meetings.

- Invite heads of college departments to attend NOVAGA dinner meetings as guests.
- Consider more free training seminars for NOVAGA members.
- Reevaluate the Chapter Scholarship Program. What have prior scholarship winners contributed to the Government accounting profession?
- Make sure that the Advisory Group is made up of the key managers of those organizations which make up the bulk of the NOVAGA membership.
- Exercise care to avoid any conflicts of interest in authorizing member benefits which are paid for by educational income (appropriated funds of organizations sending attendees).

CONCLUSIONS

The following summarizes the conclusions of the Advisory Board effort; Part II of this report provides details supporting these conclusions with specific recommendations, where appropriate:

- Based on current operations, a minimum cash balance of \$10,000 should be retained by the Chapter. The Chapter has consistently exceeded this minimum cash balance over the last 2-3 years. In order to better assure continuation of this trend, a Chapter Source and Application of Funds Statement needs to be a priority item for early development in the fiscal year.
- Chapter Bylaw provisions on the Scholarship Program provide that funds to be made available for the scholarships come from educational events sponsored by the Chapter. Since the success of such events is not known until late in the year, an early distribution of scholarship funds is not deemed prudent. Moreover, it is the consensus of the Advisory Board that the Scholarship Program has provided little benefit to the Chapter and Government accounting profession and should not be continued. An aggressive program to improve liaison with universities should be substituted.
- A Member Benefits Program can avoid any indication of conflicts of interest by careful development and execution.
- Chapter membership and meeting attendance should be stimulated by offering any new member a free meal at a regular chapter meeting.
- Benefits to members who participate in Chapter activities (as evidenced by attending meetings and working on committees) should be significantly increased. Free technical workshops on subjects of current or continuing interest to members should be periodically held before dinner meetings. The Board should remain open-minded to opportunities to increase member benefits as resources permit. These "golden nuggets" are considered critical to maintaining and increasing membership in the near term.

-Chapter membership dues should be maintained at the current level of \$5 annually. Any overall increase in Association dues should occasion a reevaluation of local chapter dues.

OTHER MATTERS

An analysis of NOVAGA membership at 30 September 1986 showed that the principal organizations represented were: DODIG (144), GAO (87), Army Audit (72), DCAA (64), Private Industry (53), Navy (35), VA (30), and DOT (28). These 8 organizations represent about 55 percent of NOVAGA's membership. It was the consensus of the current Advisory Group that key managers of those organizations which make up the bulk of the NOVAGA membership be sought out to serve on future Advisory Groups.

Michael A. Janoski
MICHAEL A. JANOSKI
Advisory Group Chairman

PART II

DETAILS OF REVIEW AND RECOMMENDATIONS

INTRODUCTION

The Advisory Group's tasks included reviewing the Chapter's equity position, determining the minimum cash reserve or carryover from one fiscal period to another, recommending a minimum cash reserve and reviewing facets to the Chapter Scholarship Program. These tasks were accomplished in conjunction with the Group's principal task of recommending the framework for a Member Benefits Program. Details of the review made and our recommendations are discussed in the following sections of this report.

CHAPTER CASH REQUIREMENTS

Background. The Northern Virginia Chapter presently has a strong cash position. The 1986-1987 year began with a total equity of \$15,826 which included cash on deposit of \$14,786. During its deliberations, the Advisory Group traced the history of the development of the current equity position. The records and the discussions clearly indicate that the strong equity position is due to a build-up over many fiscal years with some acceleration of that build-up over the last 2-3 years. While detailed records were lacking, collective Chapter experiences of Advisory Group members confirmed the unpredictable nature of the Chapter's fiscal affairs.

Results of Review. The Advisory Group concluded that a minimum cash balance of \$10,000 be established to assure that (i) Chapter viability is preserved (one or more deficit years could cause severe disruptions), and (ii) the reserve be viewed as permanent, thereby requiring each new Board to plan and budget so that its operations would be self-sustaining. The following items are considered to be vital to the continuous operation of the Chapter:

- The Newsletter (current-year budget - \$10,550).
- Gifts to speakers and Chapter awards (current-year budget - \$1,233).
- The expanded Member Benefits Program (amount to be determined).

The minimum cash balance of \$10,000 should be reserved for contingency purposes. Any cash balance in excess of the reserve can be used to finance initial Chapter operations in any given fiscal year with the proviso that such funds are paid back during the course of the year. Inherent in the success of this concept is the development, at the beginning of the fiscal year, of a Chapter Source and Application of Funds Statement which projects at least breakeven operations during the fiscal year. In the event the carryover cash balance from one fiscal year to another is not sufficient to maintain initial operations without having the cash balance go below \$10,000, a portion of the cash reserve can be used to finance initial operations if there is reasonable assurance that these funds will be replenished prior to the end of the fiscal year. If there is no reasonable assurance

of this result, the Chapter's projected expenditures should be appropriately reduced.

Recommendations

- Establish a minimum cash reserve of \$10,000.

- Have the Chapter's financial statements reflect the minimum cash reserve in accordance with generally accepted accounting principles as an appropriation of the equity. (NOTE: FASB 5 states . . . "Appropriation of retained earnings is not prohibited by this Statement provided it is shown in the stockholder equity section of the balance sheet and is clearly identified as an appropriation of retained earnings."). Generally, appropriations of retained earnings involve a formal policy pronouncement by the Board of Directors. In our case, the Executive Group could pass such a resolution. It is important to note the concept of appropriations does not directly earmark or restrict the use of any assets. Rather, as applied to a corporation, it merely requires that the corporation not distribute any assets that would correspondingly reduce the restricted retained earnings. For our purpose, compliance with GAAP can be obtained by disclosure of the designated purposes for which equity will be appropriated.

- Make the Chapter Source and Application of Funds Statement a priority item for early development in the fiscal year by each new administration. The Statement should be revised as necessary during the fiscal year to assure that expenses do not exceed anticipated revenues.

CHAPTER SCHOLARSHIP PROGRAM

Background. In July 1977, NOVAGA established a separate fund to be used solely for the scholarship assistance of students attending colleges or universities in the Northern Virginia area. An initial contribution of \$1,000 was made to the fund. A minimum of one \$200 scholarship award was to be made annually at the Chapter's annual meeting to one college or university in the Northern Virginia area. The Chapter Bylaw was revised (See Annex A) in November 1982 increasing the minimum scholarship award to \$500 and giving the selected college or university the authority to select recipients. The separate fund was disestablished with education events sponsored by the Chapter expected to fund expenditures. As in the original Bylaw, scholarships were to be given at the Chapter's award meeting (May of each year) with selected students required to attend the award meeting to receive their award.

Since 1977, the Chapter Scholarship Program has grown as the fortunes of the organization have improved. Each of the last two administrations has awarded four \$1,000 scholarships, or \$4,000 annually excluding plaques, free dinners to recipients and guests, etc. Early in the Program, George Mason University students were the sole recipients of awards. In 1983, the Program was expanded to include students from Marymount University.

Results of Review. The Advisory Group initially addressed some peripheral aspects of the Chapter Scholarship Program. Specifically, the timing for commitment of Chapter funds and need for any changes to Chapter Bylaws to incorporate decisions

made on the timing issue. However, because of concerns expressed by Advisory Group members as well as other Chapter members, the scope of review was expanded to include a complete reevaluation of the Chapter Scholarship Program. Central to this aspect of the review was an attempt to determine benefits to the Chapter or the Government accounting profession resulting from the Chapter Scholarship Program.

With respect to the initial tasking to the Advisory Group, it was clear from a review of the Chapter Bylaw that scholarship funds are to come from educational events sponsored by the Chapter and that in the process of developing the Chapter's budget, the Executive Board shall determine the total amount of funds to be made available for scholarships in the current year. The Advisory Group agrees with these provisions as they are in line with the basic concept of having each new administration of the Chapter operate on a breakeven basis annually. The Chapter has yet to approve a Source and Application of Funds Statement for the current fiscal year. Further, the success of educational events sponsored by the Chapter is not known until late in the year. Therefore, the Advisory Group concluded that an early distribution of scholarship funds is not deemed prudent.

The Advisory Group has serious reservations about the extent of the Chapter Scholarship Program and resultant benefits to the Chapter and Government accounting profession. Except for credits under the Chapter Recognition Program, the Chapter has little to show for annual expenditures exceeding \$4,000. Only a handful of the 80 Association of Government Accountants Chapters sponsor a Scholarship Program and NOVAGA's is by far the most extensive. The National Office recently instituted an Association Scholarship Program which involves an annual award of \$1,000 to a deserving son or daughter of an Association member. The Chapter Scholarship Program dwarfs the National Office Program in any comparison and is a heavy drain on Chapter resources. The Advisory Group concluded that while recipients of the scholarship awards obviously benefited from the Chapter Scholarship Program, the Chapter did not have anything tangible to show for its efforts. The gratefulness of the recipients was somewhat questionable also, as evidenced by the fact that only 2 of the last 8 winners bothered to attend the Chapter's award meeting when scholarship distributions were made. Awards were given out even though the Chapter Bylaw provides that selected students must attend the award meeting to receive their award. In order to determine whether the Government accounting profession benefited from the Chapter Scholarship Program, both Marymount University and George Mason University were requested (See Annex B) to provide background information on scholarship recipients. A response from Marymount University (See Annex C) showed that of the four scholarship recipients who have graduated, none have gone on to employment with the Government. Repeated attempts over a 3-month period to obtain a response from George Mason University have been unsuccessful. The impression left with the Advisory Group is that George Mason University does not consider our request to be a high-priority item. It is the consensus of the Advisory Board that the Chapter Scholarship Program has provided little benefit to the Chapter and Government accounting profession and should not be continued.

As a substitute for the Chapter Scholarship Program, the Advisory Group concluded that improved liaison with universities could stimulate recruiting actions for the Government accounting profession at minimal cost to the Chapter. Suggestions for

accomplishing this include granting honorary memberships to key university officials and inviting some of them to serve as Academic Advisors on the NOVAGA Board. The Advisory Group also saw no reason to limit this type of activity to Northern Virginia universities; all universities in the Washington, D.C. metropolitan area should be potential candidates for liaison. Since activities such as participation in job fairs require detailed planning and extensive effort, the Advisory Group feels a new Board position needs to be established to provide necessary direction to this major initiative. Annex D contains details concerning successes achieved by another AGA chapter in fostering improved liaison at the university level.

Recommendations

- Discontinue the Chapter Scholarship Program.
- Establish the position of Academic Liaison Director on the NOVAGA Board to focus attention on improved liaison with universities in the Washington, D.C. metropolitan area.
- Based on recommendations of the Academic Liaison Director, grant honorary memberships to key university officials and designate some to serve as Academic Advisors on the NOVAGA Board.

POTENTIAL CONFLICTS OF INTEREST

Background. The primary source of revenue for Chapter operations is income from educational events. Sponsors of attendees at educational events use appropriated funds to pay training fees. Since proceeds from these educational events fund the Chapter Member Benefits Program, the potential for conflicts of interest exists. For this reason, the Advisory Group solicited Legal Counsel to determine whether the proposed program was in strict compliance with Federal statutes or Government regulations.

Results of Review. The Advisory Group sought the views of the Defense Contract Audit Agency Legal Counsel. The Counsel was provided with an overview of the Chapter's plan to establish a Member Benefits Program and advised that the Chapter had an equity of approximately \$15,000 at the beginning of this year with the Chapter's principal source of revenue being its training programs. Counsel asked about the cost of attendance at the Chapter's training events; specifically, were the amounts charged reasonable when compared to the cost of comparable commercially-sponsored training? Counsel was told that such a comparison showed the Chapter's training programs to be real bargains. Of course, Government Departments and Agencies must establish that all training programs meet reasonableness tests and do in fact satisfy a training need.

Counsel advised that earnings produced by such training are available for the Chapter's unrestricted use. Further, a Member Benefits Program can avoid any indication of conflicts of interest by careful development and execution. In other words, certain common sense matters should be considered. For example, the prices of the training should be established at reasonable levels. Further, the Member Benefits Program should be conducted separately from training activities

for which Government funds are obligated and spent. Just as certain frequent flyer benefits revert to the Government organization who paid a Government employee's travel, it could be argued that a member benefit presented at a training session appropriately belongs to the Government organization that paid the attendance fee. However, the planned tie-in between member meeting attendance and subsequent dispensing of tax books is viewed as acceptable. It was also determined that the planned Member Benefits Program presents no Federal Tax Code requirements for the Chapter.

Recommendation

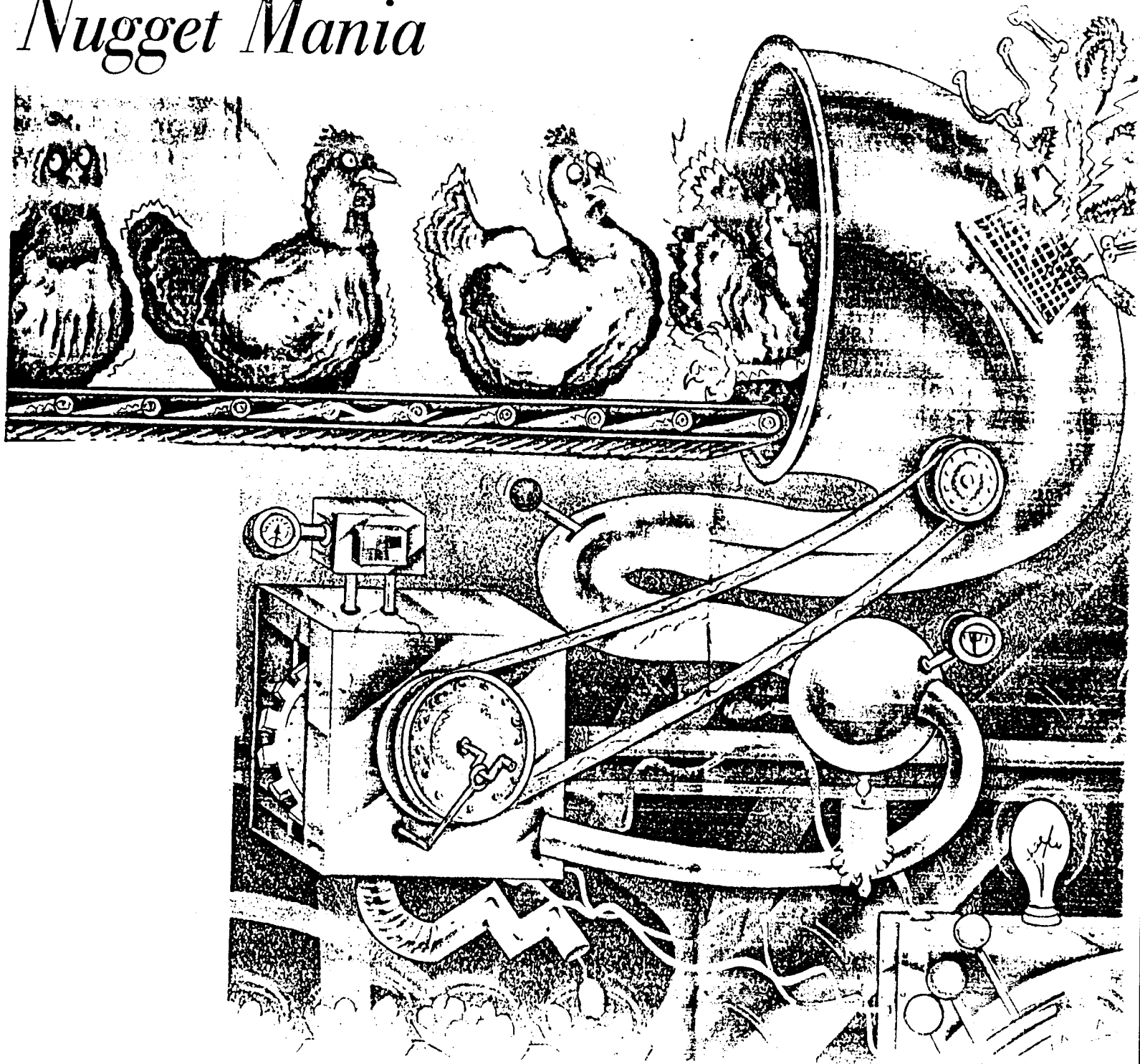
- Make sure that the Chapter Member Benefits Program is conducted separately from training activities for which Government funds are obligated and spent.

MEMBER BENEFITS PROGRAM

Background. The Association of Government Accountants provides many services and benefits to its members. A few of these "golden nuggets" available to all Association members are (i) the opportunity for personal development through services as an officer, director or committee person at the Chapter and National Office level, (ii) a monthly publication that keeps members aware of the latest technical information, legislation and events in Government financial management, (iii) a quarterly technical journal that provides in-depth coverage of current relevant issues for financial managers, (iv) recognition of personal achievement in Government financial management through National Office and Chapter awards for outstanding performance, (v) fellowship and camaraderie with other Government financial managers, and (vi) an employment referral service. The NOVAGA Chapter has provided certain additional benefits to its members by having free training seminars, establishing a library of educational tapes, having a drawing for a free meal at dinner meetings and partially funding an awards night at the end of each fiscal year to recognize active participants in Chapter operations. In view of a perceived affluence in the Chapter's financial condition and a desire to improve membership benefits where possible, the Advisory Group was tasked to look into the feasibility of expanding the Chapter Member Benefits Program.

Results of Review. The Advisory Group concluded that some modest improvements could be made in the Chapter Member Benefits Program. While it was the consensus of the Advisory Group that benefits to members who participate in Chapter activities (as evidenced by attending meetings and working on committees) should be significantly increased to promote both member retention and new membership, the absence of an approved Source and Application of Funds Statement precluded anything other than some modest improvements. The NOVAGA Board should remain open-minded to opportunities to increase member benefits as resources permit.

Nugget Mania



Two specific member benefits were identified by the Advisory Group, proposed to the NOVAGA Executive Group at a Board meeting held on 7 October 1986, and approved. Regarding membership, President Newton's letter welcoming new members would advise the member that he/she would receive a free meal at a regular Chapter meeting by presenting the President's letter at the door. Name badges with a distinctive color for new members will be used to identify these individuals. It was estimated that this proposal will cost the Chapter about \$1,000 a year. Regarding meeting attendance, any member attending at least 4 of the 7 Chapter evening meetings this fiscal year (starting in November 1986) will receive a 1987 tax book free next year when they are purchased. The estimated cost of this member benefit is \$500. Both benefits were announced at the October dinner meeting and advertised in the November Newsletter.

The Advisory Group also identified some additional member benefits or modifications to existing benefits that should be considered by the Executive Group either now or when available resources permit. More free training seminars should be scheduled for NOVAGA members. While a recent free training session on a Saturday morning did not draw very many members, the Advisory Group feels that technical workshops before regularly-scheduled monthly meetings would be well received. Pertinent subjects that should be considered are: the New Federal Retirement Program, Implications of the 1986 Federal Tax Law, and Software Packages for Personal Computers. As an added stimulus to increase member attendance at monthly dinner meetings, other options (in addition to the current offer of free 1987 tax books) should be considered. For example, the Advisory Group determined that for approximately \$8.50 per thousand, business cards could be printed for members with the AGA emblem. Members who already have a 1987 tax book might be interested in such an inducement for attendance. The Advisory Group also advocates increased use of token recognition to members who participate as membership and meeting facilitators or for that matter any other capacity. Distinctive pins are available that can be personalized to reflect NOVAGA recognition at a total cost of less than \$1 each for quantities of 200 or more. Finally, the Advisory Group concluded that frequent reviews of the Chapter Member Benefits Program are required to keep it viable and responsive. Future Advisory Groups should be particularly qualified to address such projects.

Recommendations.

- Significantly increase benefits to members who participate in Chapter activities (as evidenced by attending meetings and working on committees) as resources permit. There should, however, be some reasonable assurance that any approved member benefits can be continued from one administration to the next.

- Periodically hold free technical workshops on subjects of current or continuing interest to members before regularly-scheduled dinner meetings.

- Have each new Chapter Advisory Group review the viability of the Chapter Member Benefits Program to assure its responsiveness.

CHAPTER MEMBERSHIP DUES

Background. Membership in the NOVAGA Chapter currently costs \$40 annually; \$35 represents Association dues and the Chapter receives the other \$5. Institutional memory of the Advisory Group members collectively could not recall any increase in Chapter dues over the last 10 years although the question has periodically been addressed. Association-wide, local Chapter dues generally range from \$2.50 to \$10. Of the three chapters in the Capital Region, the NOVAGA Chapter dues are currently the lowest—a good selling point in attracting new members.

Results of Review. The Advisory Group looked at the question of raising Chapter membership dues as a source of funding for an expanded Member Benefits Program. The idea was quickly rejected for the following reasons:

- Membership dues are not a significant portion of overall Chapter income. Increasing such dues by 50 percent would only generate about \$2,000 annually.

- Any increase in Chapter dues may trigger membership loss when coupled with implications of the Tax Reform Act of 1986. (Starting in 1987, miscellaneous expenses such as professional dues will be deductible only to the extent that, in total, they exceed 2 percent of adjusted gross income.)

- The National Office is currently looking at the question of raising overall Association dues next year. If an increase in Association dues is approved, any increase in Chapter dues would double the impact on membership retention.

- Discontinuing the Chapter Scholarship Program (as recommended elsewhere in this report) will reduce annual expenditures by more than \$4,000 and should go far towards supporting an expanded Member Benefits Program.

Recommendation.

- Maintain Chapter membership dues at the current level of \$5 annually. Any overall increase in Association dues should occasion a reevaluation of local Chapter dues.



NORTHERN VIRGINIA CHAPTER
ASSOCIATION OF GOVERNMENT ACCOUNTANTS
520 FT. WILLIAMS PARKWAY ALEXANDRIA, VA 22304

November 16, 1982

OFFICERS

- CHAIRMAN
JAMES H. CURRY (DAS)
- VICE-CHAIRMAN
WILBUR D. CAMPBELL (GAO)
- DEPUTY PRESIDENT
HAROLD L. STUGART (AAA)
- SECRETARY
ALEXIS STEFANI (DOT)
- TREASURER
BILL GLACKEN (DCAA)

DIRECTORS

- CHAIRMAN
MIKE JANOSKI (AAA)
- CAREER DEVELOPMENT COORDINATOR
ED CANADY (DOT)
- CHAPTERS COMPETITION
SHEL YOUNG (DAS)
- CHAPTERS HISTORY
STAN HADDOCK (DoD)
- CONSULTANT
GLEM ROY (ALEXANDER GRANT & CO.)
- FINANCIAL MANAGEMENT ASSISTANT
STEVE SADLER (GAO)
- LEGISLATIVE LIAISON
TOM SAKAI (AAA)
- MEETINGS
HERB FRAZIER (DAS)
- MEMBERSHIP
BEN MORANI (VA)
- NEWSLETTER
LAURA KOECHNY (DAS)
- PROFESSIONAL ACTIVITIES
DENNIS STOWE (GAO)
- PROGRAMS
HAL LAMB (DCAA)
- PUBLICITY
JOHN MELING (DAS)
- RESEARCH
JOHN FAWSETT (SMITHSONIAN)
- SPECIAL ACTIVITIES LIAISON
AL MCBRIDE (DCAA)

By this resolution¹, the officers and directors of the Executive Board of the Northern Virginia Chapter, Association of Government Accountants, will continue a program for scholarship assistance of students attending colleges or universities in the Northern Virginia area. Procedures for administering this program and for selecting students are described in the following paragraphs:

I. ADMINISTRATION

- A. Continuation of the Program. This program may be continued from year to year on the continuing approval of each succeeding Executive Board. The continuation will be voted by each incoming Board at the outgoing Board's Executive Board turnover meeting.
- B. Budgeting for Scholarships. Each year, in the process of developing the Chapter's budget, the Executive Board shall determine the total amount of funds to be made available for scholarships in the current year. The funds will come from educational events sponsored by the Chapter.
- C. Scholarship Distributions. Scholarship distributions shall be made in minimal increments of \$500 per student. An Executive Board may increase this amount. The number of Chapter scholarships to be awarded will be determined by the Executive Board each year.

II. SELECTION OF STUDENTS

- A. The Executive Board will select college(s) and/or university(ies) in the Northern Virginia area each year to receive the scholarships.

¹This document supersedes the resolution dated June 21, 1977, which established the scholarship assistance program for students attending colleges or universities in the Northern Virginia area.

- B. The Chapter president, or his designee, shall notify the selected college and/or university, and request that an appropriate school official select the designated number of students to receive the award(s).
1. The student(s) selected by the school official must be majoring in the general field of business administration with particular concentration in the subjects of accounting, auditing, budgeting, or automatic data processing.
 2. Selected students shall be those showing both outstanding scholastic performance in their major field of study and financial need.
 3. Selected students should be those juniors going into their senior year in the next school year.

III. AWARD PRESENTATION. Except as provided at I.A., the student scholarship award shall be made at the Chapter's award meeting, or if there is no award meeting, the last Chapter meeting of the year. Selected students must attend the award meeting to receive their award.


JAMES CURRY
President

Original on A&A letter head

4823 Martin Street
Alexandria VA 22312

25 September 1986

Dean Richard Ross
School of Business Administration
Marymount University *
2807 North Glebe Road
Arlington, VA 22202

Dear Dean Ross:

As the 1986-1987 membership year gets underway, the Northern Virginia Chapter of the Association of Government Accountants is reviewing its scholarship assistance program. In the past four years, we have been pleased to present scholarships to several deserving Marymount students.

Unfortunately we did not retain records of the recipients' names after we provided the school with the permanent plaque. This oversight prevents us from performing a meaningful evaluation and follow-up of the program.

Since the program evaluation must take place before we can plan this year's scholarship program, we need your assistance in obtaining the necessary background information for each former recipient as follows:

Name of student:

Year of Award:

Current status of student:

If the student is working, please provide job title and name and location of employer. If the student is in school, please provide degree program, current status of student and name and location of educational institution. Any other information you may offer about the student's professional progress would be helpful.

Your prompt attention will be appreciated. Please mail the results of your survey directly to me at the above address and feel free to call me at (703) 325-9320, if you have any questions.

Yours truly,

Original signed by
Anne-Marie K. Chavez
Awards Director

cc: Mr. M. Janoski

* A similar letter was sent to George Mason University also on 25 Sept. 86.

Marymount University

School of
Business Administration

Association of Government Accountants Award Recipients

| <u>Name of Student</u> | <u>Yr. of Award</u> | <u>Current Status</u> |
|------------------------|---------------------|---|
| 1) Liola Leith | 1983 | Passed CPA Exam after graduation. Killed as passenger in auto December 1984. |
| 2) Penny Hill | 1984 | Graduated - Moved to Baltimore - Employed at Coopers Lybrand. (Had been with Ernst & Whinney for internship - but could not continue as she had a relative employed there.) |
| 3) Cathy Buchanan | 1985 | Currently employed by Mobil Oil Corporation, Fairfax, Virginia. |
| 4) Catherine Lwanga | 1985 | Has completed requirements and her degree is awaiting. Employed at First American Bank. |
| 5) Anne Bernier | 1986 | Senior at Marymount University - Full-time on Dean's List for third consecutive semester. |
| 6) Beth McLamore | 1986 | Senior at Marymount University - Full-time on Dean's list for sixth consecutive semester. |



ASSOCIATION OF GOVERNMENT ACCOUNTANTS

HAWAII CHAPTER

P. O. Box 4474
Honolulu, Hawaii 96813

November 17, 1986

Mr. Michael Janoski, Chair
Association Services Board
Association of Government Accountants
727 South 23rd Street
Arlington, Virginia 22202

Dear Mr. ^{Mike} Janoski:

This is to let you know about some interesting developments that are taking place in our chapter concerning our relationship with the School of Accountancy at the University of Hawaii at Manoa.

First of all, our chapter has always had an excellent relationship with the School and its predecessor department at the university. The following attachments describe some of our past activities:

1. Letter dated April 27, 1984 to Dr. Joseph McHugh, University of Massachusetts at Boston.
2. Discussion paper for meeting with Dr. Wayne Label, Director, School of Accountancy, University of Hawaii at Manoa

Dr. Label has been the Director of the School since July. He has been asked to develop the School into a first rate organization, and in the short time that he has been here, he has been able to get the confidence of the professional community, particularly the large public accounting firms.

Now that he has gotten some of his top priorities taken care of, our chapter has had some exploratory discussions with him and his governmental accounting professors. We have emphasized that the primary resources that AGA has are its members, their contacts and their expertise, and these resources can help Universities in the following ways:

1. Expose students to the advantages of govern-

ment as a career through student career nights, talks by AGA professionals and leaders, and seminars on how to get jobs in the government.

2. Help keep the faculty and students up to date on the many developments that are taking place in the governmental sector, such as accounting and auditing standards, internal controls, and organizational improvements (Inspectors General, the need for a Federal Comptroller, etc.).
3. Assist financially, such as scholarships and funds for computers, professional improvement, and research.

In our discussions, the most interesting comment that Dr. Label had was that of the nine campuses that he has been affiliated with, this is his first exposure to AGA. He has become impressed enough to have AGA and government participate on two of his most important committees, which are the policy making board and the fund raising committee. In a few months, we hope that either Dr. Label or one of his governmental accounting professors can give you their direct impressions about AGA.

Our chapter has been concentrating on the University of Hawaii at Manoa, since it graduates the great majority of accounting majors in the State of Hawaii. However, now that we seem to have a firm base, we are attempting to work with the other colleges and universities in the state. While we do not presume our activities to be a model for other AGA chapters, it seems that AGA can do considerable more in this area.

Sincerely and Aloha,



Clarence Kuwahara

cc: Wayne Label
Thomas Stanton
Joseph McHugh

P.S. You may wish to look up Joe and Joan McHugh's report dated July 1, 1984 that was submitted to the National Research Board.



ASSOCIATION OF GOVERNMENT ACCOUNTANTS

HAWAII CHAPTER

P. O. Box 4474
Honolulu, Hawaii 96813

April 27, 1984

Dr. Joseph A. McHugh
Chairman, Accounting/Finance Department
Harbor Campus
University of Massachusetts at Boston
Boston, Massachusetts 02125

Dear Dr. McHugh,

Thank you for your questionnaire. In reviewing it, I notice that it is intended for faculty. Since I am a Contracts and Grants Accounting Specialist involved in administrative responsibilities, I have forwarded your questionnaire to Dr. Jack Karbens who teaches Governmental Accounting at our University and is a member of our chapter.

As an active chapter member, I do have information, however, which may be of interest to you. Student activities are an important part of our program, and we have a husband-wife team of Frank and Linda Comito chairing our activities this year. Frank is with GAO and Linda is with the Army Finance Office. This year, as part of the 1983 Pacific Emerging Issues Conference, we had three presentations on campus by nationally recognized speakers, such as Edward Klasny (Ernst and Whinney), Frank Sato (VA), Joseph Welsch (DCT) and Susumu Uyeda (JFMIP). (See Attached) Last month, 60 students met with 20 government financial management professionals to discuss careers in government at our Sixth Annual Student Night. Earlier this month, a seminar was presented to students on how to complete a job application for a Federal position. Earlier this year, our chapter presented a \$250 cash award, plus a plaque to an Outstanding Senior in Accounting at the University.

Some other activities in which students have been involved are:

1. Attendance at chapter meetings, particularly when a prominent government official is the speaker, such as a U. S. Senator, an Inspector General, the AGA National President, etc.
2. Participation in seminars as students or coordinators. The latter has included mailing of brochures, pre-registration, on-site registration and on-site coordination.
3. Writing of articles for our chapter newsletter.
4. Assistance at our annual golf tournament by handling the hospitality cart and assistance at the score table.

Dr. Joseph A. McHugh
April 27, 1984
Page 2

Since 1977, we have had chapter members both students and the governmental accounting professor at University. With the creation of the School of Accountancy this year, we have been fortunate to establish a relationship with the new dean, Dr. Rex Cruise. Over the years, we also have had an excellent relationship with the Accounting Club and the Beta Alpha Psi. Although we did establish an AGA Government Financial Management Club in 1978 under previous chapter competitive rules, we have found that a direct relationship with the two highly active accounting organizations is a better working arrangement on this campus.

I hope that the foregoing will be helpful to you. We believe that the above relationships have been beneficial to all concerned, and we are always looking for ways to improve the programs. If you are attending the PDC in July, please look us up, since our chapter expects to have at least four members in attendance. Please feel free to contact me if there are any questions.

Aloha,



Clarence Kuwahara
Co-chairman, Education

P. S. Tom McHugh Jr sends his regards. He will become our chapter president in 1985-86. On another note, I remember Larry Olewine always speaking highly of you when he was the AGA Director of Education.

cc: Dr. Rex Cruise
William Guy, President
Frank and Linda Comito