



Northern Virginia Chapter
of the Association of Government Accountants

P.O. Box 44079
Washington, DC 20026-4079

NEWSLETTER

VOLUME 38, NUMBER 3 November 2005

Good Things Come in Pairs Training and After Work Good Time Event

* * * * *

**Wednesday
November 16th**

Embassy Suites Hotel
1900 Diagonal Road
Alexandria, VA 22314

* * * * *

**Virginia CPA Ethics Training
3:00 – 5:00 pm**

\$30 Early Registration (by Nov 4th),
\$50 Late Registration (by Nov 11th)

RSVP with Visa or Master Card Number &
Expiration Date to **Karen Ulatowski**
at Karen.Ulatowski@dodig.mil

* * * * *

Followed by:

Afterwork Good Time Event

5:15 pm -6:00 pm Registration and
Refreshments/Networking
6:00 pm – 7:00 pm Meeting

Topic:

Personal Tax Planning Update
Marc A. Mantelli, CPA, CFP
Ryan, Sharkey & Crutchfield, LLP

Cost: \$15

Includes Cocktail buffet of hot/cold hors
d'oevres, iced tea and water. Domestic
and imported beers and wines are
available at additional cost.

**FREE to new and prospective
members (Must RSVP and let us know
this is your first meeting)**

Please RSVP by Friday Nov 11th

Reservations: Email

Karen.Ulatowski@dodig.mil or

Call Karen at 703-604-9169

Embassy Sutes Hotel,
Directly across from the King Street Metro –
Yellow and Blue Lines
or Park at the hotel for \$3 after 5PM

Worth Saying Again!! November 16th Virginia CPA Ethics Training

Don't forget special training at the Alexandria Embassy Suites

Don't Lose Your CPA License!

pm Mandatory Virginia CPA ETHICS Training
Provided by Virginia Society of CPAs

"The Virginia Board of Accountancy (BOA) now requires ALL Virginia CPAs to take a two-hour ethics course annually to maintain their CPE license, and the required course must follow certain guidelines established by the BOA. Are you prepared for this new requirement?"

NOVAGA, in conjunction with the VSCPA, the premier authority on ethics requirements for Virginia CPAs having worked hand-in-hand with the BOA over the past year to shape the new regulations, will be presenting this last chance course on 11/16.



November 16 Community Service

Volunteer Income Tax Assistance Program. Mr. Tom Meagher will talk to us about VITA at the November 16 meeting. For those of you who are interested in supporting this worthwhile effort, training will begin in January – date to be determined.

Toys for Tots. We will be collecting for Toys for Tots again this year at the November 16 meeting. presenting this last chance course on 11/16.



PERSONAL TAX PLANNING

November 16

On November 16, Mr. Marc A. Mantelli, CPA, CFP will provide his insights on personal tax planning to members of the Northern Virginia Chapter of the Association of Government Accountants.

Mr. Mantelli is a Tax Director at Ryan, Sharkey and Crutchfield, LLP in Herdon, VA. He is the practice leader for individual tax planning and compliance. Mr. Mantelli also provides comprehensive financial planning to individuals as well as estate and trust tax services.

Previously, Mr. Mantelli was a senior manager for Deloitte & Touche LLP and served as the private client practice leader in the Greater Washington DC office. He has over twenty years of experience consulting with business owners,

senior executives of publicly traded and private companies and other high net worth individuals regarding tax and other financial matters.

Mr. Mantelli earned his BS degree in accounting and management from Alfred University, Alfred, New York and has a graduate tax certificate from the State University of New York at Buffalo. He is a licensed Certified Public Accountant and a Certified Financial Planner designee. Mr. Mantelli is a member of the AICPA, the Virginia Society of CPAs and the Financial Planners Associations.

Check out our newly revamped website

www.novaga.org

**Ideas and suggestions can be provided to our webmaster, Heather Keister, at
keisterh@gao.gov**

Minutes from the October 19 meeting

Montgomery/ Prince Georges County Chapter President, Roger Pisha opened the meeting with a general welcome shortly after everyone sat down for dinner and introduced Pat Brannin, NOVAGA Chapter President who introduced the 10 NOVAGA Chapter attendees. Alice Arielly invited the audience to peruse NOVAGA's improved website for upcoming events and President Brannin extended an invitation for the Montgomery/Prince Georges Chapter members to join some of our forthcoming programs. 38 AGA members attended the meeting, including the 10 from the Northern Virginia Chapter.

Stu Sklamm provided a thorough but quick paced overview of the CGFM process. He noted that the CGFM is the first certification broad enough to cover the whole field of government financial management – federal, state and local. Some of the highlights over its 11 year history involve:

- more than 13,000 individuals holding the designation;
- three agencies including DOD and its twelve components have issued formal professional certification policies involving the CGFM; and
- seven states (Maine, Idaho, Tennessee, Virginia, Washington, and Mississippi, Missouri) formally recognize the CGFM.

Refer to the AGA or the NOVAGA website which contain detailed information and FAQs on the entire CGFM process.

Laurence Alvarado, Managing Director Bearing Point, the keynote speaker, gave a presentation on the Myth of Best Practices and IT Modernization. His overarching theme revolved around two theoretical questions that he tossed out to the audience. What is modernization; and what does best practices mean? As an analogy he used a slide migrating from a caveman using the abacus to Ben Franklin using a scale and now today's professionals using desktop PCs. Alvarado's contention was that each step along this progression was modernization (i.e., moving from the abacus to the scale or from the scale to a calculator or adding machine). Stated differently, the point is that "modernization" is relative.

Similarly, Alvarado pressed us to define best practices and to articulate what they generate for the manager who deploys them. He honed in on whether or not best practices are truly "best". Rather than attempt an academic definition of best practices, he directed our attention to what most consider the outcome of today's best practices, and then look at common failures. In our professional environment, consensus is that "best practices" produce IT Modernizations; Agency Transformations; ERP Implementations; Infrastructure Modernizations; and Organizational Change. So, if best practices produce these transformations what are the elements when they fail to achieve their business objective? Alvarado said his observations revealed that such failures were attributed to: Ineffective Leadership; Poor Change Management; Poor Execution; and Non-Aligned Leadership Support. Further, he stated that Non-Aligned Leadership Support was the most egregious and that such occurs frequently in the public sector. The following are a few examples:

- Loss of executive sponsorship (frequently occurs due to the lag time between getting approval of the initiative, clearing the Congressional appropriation process, and then getting the contract signed...which then frequently are based on "out of date requirements").
- Ineffective rewards structure.
- Disconnect between government personnel and contractors.

His core message to us was that accountability at all levels and a clear understanding of what is in the supply chain produce what we frequently consider best practices. He also said no best practice will produce a very successful outcome when applied in isolation. Also, during the course of his presentation he recommended several books: *The Quest for Value* by Bennett Stewart and *1453: The Holy War for Constantinople and the Clash of Islam and the West* by Roger Crowley. Both books are older publications dealing with value and a different perspective of modernization, respectively.

After Mr. Alvarado's presentation, Karl Boettcher, RVP-elect and Member Services Coordinator, invited everyone to join the region's chapters for the October 29th Oktoberfest at Blob's Park and the November 6th afternoon at the National Zoo.

Prepared by Anna Dixon., Secretary

Message from the President

I would like to thank the Montgomery/Prince Georges County Chapter for their hospitality. The October 19 meeting was a huge success with 10 members from NOVAGA attending. Mr. Alvarado's presentation was outstanding, the company was great, and the meal was excellent. I look forward to other joint efforts with our fellow Capital Area chapters.

Good things come in three's in November. At our next meeting, November 16, Mr. Marc Mantelli will give us tips on tax planning – something I think we can all take advantage of. Preceding our regular meeting, we are once again offering training to meet the Virginia CPA annual ethics training requirement. And at the meeting, Jim Davis, our Community Services leader, has arranged for Mr. Tom Meagher to talk about the VITA program. I know many of our members have supported the VITA program efforts in the past. And don't forget one of my favorite ways to give – TOYS for TOTS. We will be collecting for the children at the November meeting.

Looking forward to seeing all of you at future meeting and events.



Patricia A. Brannin, CGFM
NOVAGA President 2005-2006

Sneak A Peek at the 2005-2006 NOVAGA Program Year

If you missed the October meeting – Don't Despair. **There are plenty more** "After Work Good-Time and CPE Events"

* * * * *

Tuesday, December 13, 2005 1-5 pm

Financial Reporting Requirements – The Impact of OMB Circulars A-123 and A-136 4 CPEs – only \$20

Andrew C. Lewis, CPE, Senior Manager at KPMG & Adjunct Professor at The George Washington University

Hal I. Steinberg, CPA CGFM, Technical Director, AGA

Julie V. Bryant CGFM CPA MBA, Director of Performance Reporting at the AGA
KPMG 2001 M St. Washington DC – RSVP by 11/21 to Latisha Marshall (202-533-5666).

This event will take place at KPMG offices at 2001 M Street-6th Floor

Make checks payable to AGA and mail to Latisha Marshall, c/o KPMG
2001 M Street, Washington, DC 20036

- *Learn the status of the progress of other Federal agencies in implementing the requirement of OMB Circular No. A-123.*
- *Identify effective ways to document and test controls as your agency assesses and reports on its effectiveness of internal controls over financial reporting.*
- *Learn about the other changes required by OMB Circular No. A-136 for FY 2005 and FY 2006, and their impact on your agency's Performance and Accountability Report.*

* * * * *

Wednesday, January 18, 2006

Getting to Audit in DoD – 1 CPE -- Embassy Suites, Registration 5:15-6:00pm, Meeting 6:00-7:00pm

Wednesday, February 15, 2006

Congressional Issues – 1 CPE -- Embassy Suites, Registration 5:15-6:00pm, Meeting 6:00-7:00pm

Wednesday, March 15, 2006

NOVAGA All-day Educational Event – 8 CPEs - Hilton, Alexandria VA.

Wednesday, April 19, 2006

Professional Etiquette and Dress – 1 CPE -- Embassy Suites, Registration 5:15-6:00pm, Meeting 6:00-7:00pm

Wednesday, May 17, 2006

NOVAGA Annual Awards Banquet, Embassy Suites

Want to provide input? Stay for our Executive Committee Meetings immediately following each (home) monthly meeting at the Embassy Suites, 7-7:30 pm

Chapter News

Welcome New Members!

Compiled by Pat Brannin

We invite our new members to attend our monthly chapter meeting. NOVAGA pays for its new members' first home meeting (you must RSVP & let us know it's your first meeting) – and you will receive our NOVAGA presentation coin. We hope the new members will find out for themselves that the meetings are entertaining and great for socializing, networking, and learning. We want you back again, and again, and again...

Welcome to our members

- Orinda Basha, KPMG
- Yeajeon Kwak, KPMG
- Armando Lastra, Naval Audit Service, DoD
- Maritess Pasaoa, KPMG
- Gary Porter, Grant Thornton
- Jessica Reed, CGI-AMS
- Michelle Robertson, KPMG
- Saad Shukur, Naval Audit Service, DoD
- Benjamin Van Wormer, Grant Thornton

Early Careers

What a way to start the New Year.

The next luncheon sponsored by the DC Chapter will be in January 2006. The DC Chapter sponsors a series of luncheons for early career members. The objective of the luncheons is to share career experiences with our early career members, those members with generally less than 5 years of experience in the government accounting and accountability field.

The specifics of the next luncheon will be coming in December.

If you are interested, contact your Early Career Program Coordinator, **David Karian** at David.karian@gt.com or (703)637-2789

OR you can contact Laura Glass at 703.364.2545 or laura.glass@oracle.com to register for this event.

The Virginia Chapters of AGA, Peninsula, Richmond, Roanoke and Northern Virginia, have started the process to request the Governor have the Commonwealth of Virginia declare March 2006 and future March months each year as CGFM month. Mary Lechner, CGFM, CPA President, AGA Virginia Peninsula Chapter has drafted a proclamation and is spearheading the effort. She has a proclamation request and sample proclamation. If any of our NOVAGA members know someone in the Governor's office in Richmond who might be able to help the process along, contact Mary at mlechner@fincen.uscg.mil

Jennifer Trieschman will be the NOVAGA membership chair.

Congratulations!!

Anna Dixon, NOVAGA Secretary, has been appointed to the AGA Emerging Issues Committee. The theme for the 2005-2006 year is "Accountability Reporting with a Citizen Focus." That is what AGA is all about. We are the organization for Advancing Government Accountability. I also chose the term **Citizen Focus** because all that we do should be done with in the best interest of our citizens in mind.

Robin McCoy, CGFM Coordinator, will receive her MBA in Technology Management from the University of Phoenix, Northern Virginia Chapter in December

Capital Region Events

Special email from Marguerite Neelson, DC AGA chapter, region newsletter editors, and Karl Boettcher, Capital Region Member Services

To find out what's happening at other AGA chapters in the area:

Visit the Washington DC chapter's Web site at <http://www.agadc.org> to learn about their upcoming events.

Visit the Montgomery/Prince Georges chapter's Web site at <http://www.marylandaga.com> to learn about their upcoming events.

Also check out other training opportunities at ISACA chapter National Capital Area

Visit the National Zoological Park

AGA Washington DC Member Services in partnership with the Northern Virginia and Montgomery/Prince Georges Chapters are sponsoring a "Tour of the Smithsonian's Zoological Park" on Sunday, November 6. We will meet at the visitor's center (Connecticut Avenue entrance) by 1:30 p.m. Animal buildings are open until 4:30 p.m. This will give us three hours to visit with the animals, and browse the gift and bookshop.

AGA members will be able to enjoy a soft drink and a snack compliments of our **Sponsors**. The Zoo is

accessible via the red line - Woodley Park -Zoo metro stop. Ample parking should be available in parking lot "A" for a \$5 fee. There is no charge for entrance to the Zoo. Wear comfortable clothes and walking shoes. If you are interested in this activity, please let us know.

Send your electronic response or direct any questions to karl.boettcher@fms.treas.gov (202-874-6131). For more information, You can also contact the Zoo at (202-673-4800).



Earning the CGFM and Spreading the Word

Need an Extra Incentive to Complete Your CGFM?

This year AGA has introduced a new Intensive Review Course and an opportunity to take the Certified Government Financial Manager (CGFM) Examinations at AGA's national conferences. The next event will take place in February at the [Fourth Annual National Leadership Conference](#) in Washington, D.C. The cost of the course is only \$195 for qualified participants, and it offers 16 CPE hours. **Special Bonus: The CGFM Examinations taken during this event are free of charge!** For registration, eligibility and examination information please go to www.agacgfm.org

Chapter Shows Hard Work Can Result in CGFM Recognition AGA's Mid-Missouri Chapter proves that persistence pays off.

The chapter's CGFM Committee recently celebrated another success in gaining recognition for the CGFM - this time in a new accounting specialist series in the state's Uniform Classification System. This success follows the chapter's work in 2003 to obtain CGFM recognition in the auditor series.

"When the auditor series was completed, we knew it would pave the way for CGFM recognition in other classifications," said Vandee DeVore, CGFM, a past president of the chapter who was active in both efforts. The changes in the accounting specialist series became effective Oct. 1, 2005.

As is the case for the auditors, the CGFM is recognized as equal to a bachelor's degree and two years of professional experience in the new accounting specialist series.

DeVore said the effort took two full years of research and discussion. A group of government financial managers requested that the new accounting specialist series qualifications include requirements for accounting degrees and credit for various certifications, including the CGFM.

DeVore, who is central payroll manager for the Division of Accounting within the Missouri Office of Administration, said the new requirements support the state's shift in emphasis away from accountants as those who merely keep records and process transactions to those with a diverse range of responsibilities and technical skills. The shift to a more educated and experienced work force is one that's taking place throughout corporate and governmental accounting. The Sarbanes-Oxley corporate reform legislation, for example, outlined more stringent requirements for accounting professionals.

"These qualifications will allow government financial managers to be better prepared to serve the administration and promote an accountable government to the taxpayers of the state," DeVore said. "This change will move the State of Missouri forward by meeting these high standards of the profession."

For more information about Missouri's success, please contact DeVore at Vandee.Devore@oa.mo.gov or 573.522.5863.

By Katya Silver
Director of Professional Certification Administration AGA - Advancing Government Accountability



Signup Now for the CGFM and Save

Until November 30, 2005, AGA National will give a refund of \$20 to CGFM applicants if:

- The completed CGFM application (*application form, \$85 application fee and proof of a bachelor's degree*) is received by the AGA Office of Professional Certification no later than November 30, 2005.
- The CGFM application form has the promotional phrase: "**CGFM chapter promotion - Northern VA**" written at the bottom of the form (under the source code). If the application is submitted online, the applicant must put this phrase in the last question: "How did you learn about the CGFM Program?"

The applicant does not have to be a chapter member in order to receive the discount. The CGFM application form can be found on

<http://www.agacgfm.org/cgfm/downloads/CGFMapplicationform.pdf>.

For more information contact the NOVAGA CGFM coordinator, Robin G. McCoy at Robin.McCoy@Navy.mil.

CGFM Study Group. If you are interested joining the study group please send you name and e-mail address to NOVAGA CGFM Coordinator, Robin G. McCoy, at Robin.McCoy@Navy.mil. You can obtain more information on the CGFM by going to the AGA website at www.agacgfm.org.



NOVAGA 2005-2006 Officers and Directors

Patricia A. Brannin CGFM

NOVAGA President
DoD OIG
703-604-8802
pbrannin@dodig.osd.mil

John Homan CPA CGFM

President Elect & Programs
KPMG
202 533-3762
jhoman@kpmg.com

Joseph A. Kapelewski

Senior Vice President for Regional
Services

Mia Leswing CPA CGFM CISA

Regional Vice President
Clifton Gunderson LLP
301-931-2050
mia.leswing@cliftoncpa.com

Jackson W. Hufnagle CGFM

Past NOVAGA President
GAO
202-512-9470
HufnagleJ@gao.gov

John R. Laney CGFM

Regional Education Coordinator
Past NOVAGA President
Accenture
703-947-1708
john.r.laney@accenture.com

Anna F. Dixon

Secretary
IBM Business Consulting Services
703- 229-4404
adixon@us.ibm.com

Dennis Green CPA

Treasurer
EM&I
703- 994-1814 (cell)
Dennis.green@em-i.com

William T. Hughes CPA

Programs
Morgan-Franklin
(703) 547-3470, ext 262
bill.hughes@morgan-franklin.com

Karen Ulatowski

Meeting Coordinator
DoDIG
703-604-9169
Karen.ulatowski@dodig.mil

Donell Ries

Hospitality
GAO
202-512-6565
riesd@gao.gov

Gina Ross

Hospitality Co-chair
GAO
(202) 512-9395
rossg@gao.gov

Heather Keister CPA CIA

Web Master
GAO
202-512-2943
KeisterH@gao.gov

Robyn Stanley

Newsletter
Department of Justice
(202) 616-4643
robyn.n.stanley@usdoj.gov

Theresa A. Patrizio, CPA

Education
GAO
(202) 512-5386
patriziot@gao.gov

Jim Davis

Community Service
US Army Audit Agency
703-428-6132
james.davis@aaa.army.mil

Donna M. France CPA CGFM

Chapter Recognition
Ernst & Young
202-327-5610
donna.france1@ey.com

Robert France CGFM

Photographer/Historian
DODIG
703-604-6230
rfrance@dodig.osd.mil

Laura L. Koschny CGFM

Media/Interagency Relations
ED/OIG
202-245-6011
laura.koschny@ed.gov

David M. Karian CPA

Early Careers
Grant Thornton
(703) 637-2789
david.karian@gt.com

Katherine Schirano

Awards
GAO
202-512-2562
schiranok@gao.gov

Robin McCoy

CGFM Coordinator
202-433-6154
Navy Audit Service
Robin.McCoy@navy.mil

Kay Daly CPA CGFM

Past Education
GAO
202 512-5271
dalykl@gao.gov

Alice S. Arielly CPA CFE CGFM

Past Newsletter
US Army Audit Agency
703-428-6392
alice.Arielly@aaa.army.mil

Patricia Remington, CPA CGFM

Past Meeting Coordinator
US Army Audit Agency
703-428-6512

Philip D. Lavietes CPA CGFM CFE

At-Large
pdl Associates, LLC
703-534-5142
Phil.lavietes@pdlassociates.net

Robin M. Valentine

Community Service Programs
Senior Manager, KPMG
202-533-4788
rvalentine@kpmg.com

Armando Mieves CPA

At-Large
Manager, KPMG
202-533-8004
ameieves@kpmg.com

Donald A. Bloomer

At-Large
Program Director DoD OIG
703-604-8863
Donald.bloomer@dodig.mil

Jennifer Trieschman

Membership
DoD OIG
703-604-8780
jennifer.trieschman@dodig.mil

John Saylor

Past Treasurer
GAO
202-512-8125
saylorj@gao.gov

Mike Lippert

Corporate Sponsor Liaison
KPMG
202-533-5638

Newsletter Deadline:

Deadline for articles for the December
Newsletter is **November 23**

Please submit information to our Newsletter
Editor at robyn.n.stanley@usdoj.gov

We welcome your input!



Northern Virginia Chapter
of the Association of Government Accountants

P.O. Box 44079
Washington, DC 20026-4079

<http://www.novaga.org>

Reservations email:
kulatowski@dodig.osd.mil
or Phone 703-604-9169

The NOVAGA is an association with approximately 800 members from the federal, state, public and private practices, with a mission statement to serve professionals in the government financial management community by providing quality education, fostering professional development and certification and supporting standards and research to advance government accountability.