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About the Federal Focus

The Federal Focus of the AGA Greater Columbus Chapter is provided as a service to our members to keep them informed of events and news affecting our lives in the government accountability profession. Views expressed in articles are those of the author and may not necessarily represent the views of the chapter leadership. Article content is copyrighted to the author/source from which it was received.

PRESIDENT’S MESSAGE

*By Ms. Nancy Zmyslinski, CGFM
Chapter President*

Recently I read a great book that really struck a chord with me. The book is titled “The Question Behind the Question” by John G. Miller. The book focuses on practicing personal accountability at work and in life and what to really ask yourself to eliminate blame, complaining, and procrastination. As I read the book it occurred to me that this particular book applies to professional organizations as well.

When I started my presidency this year, I developed a theme of Doing It Right. The two themes compliment each other; doing it right and personal accountability. AGA is built on the principles of improving professionalism and financial management. In order to achieve these goals we must all be personally accountable.

The concept behind Mr. Miller’s book is taking responsibility for your own actions by asking yourself “How can I help?” and “What can I do to develop myself?” rather than “When is someone going to train me or Who is going to solve this problem?”

I encourage each member to ask themselves these questions when reviewing their commitment to AGA and their professional development. Are you asking, “how can I develop myself?” rather than “when is someone going to train me?” The “Question Behind the Question” makes the difference in taking control of your professional career and development.

Have a great AGA month!

Nancy

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GUEST COLUMNIST

DO YOU WANT TO GAMBLE?

By Kenneth A. George, CPA

Recently, I had an opportunity to teach a Finance class over at the University of Phoenix. This was a great opportunity for me and I found it to be refreshing to discuss something other than accounting.

The class materials covered all of the essentials of Finance. We covered mergers, acquisitions, IPOs, Black-Scholes, CAPM, etc. In the process of teaching the class I wanted to find a real-world method by which to assist the students in applying the lessons learned in class. This is when I remembered that there are several on-line stock trading games. I then implemented a class on-line trading competition with a prize going to the team with the highest average return.

What is my point, you may ask? President Bush has indicated that Americans today are becoming more and more a part of the Ownership Society. This means that Americans are moving from being renters to homeowners, from being casual investors to being more savvy with their investments. This in my humble opinion is simply the furthering of American Dream.

So, how do I go about making investments without losing my shirt? First, you need to decide how much risk you are willing to take. Generally, US Savings Bonds are considered to be a safe investment. However, the lower the risk assumed the lower the return. If you want to go with something better than US Bonds but with a higher return, there are various types of mutual funds available for you to invest in.

So what about the stock market? Well, some people consider the Stock Market a risky venture. So, how do you go about limiting your stress? The best way to eliminate stress is to become more familiar with the process. This is where the stock trading game I mentioned earlier can prove to be of value.

You can go online and do a simple web search and find a multitude of online trading games. In my class we used the Virtual Stock Exchange. VSE is a great opportunity for those who are unfamiliar with the market to become acquainted with it. After some practice and familiarity with the market the investor will feel more like they're investing than like they're gambling.

CHAPTER CALENDAR

9 June 2005

June Luncheon

Speaker: Dayna Foster, CGFM,
Government Accountability
Office

Topic: GAO Audits

Location: DFAS Conference
Center Room C-147

Time: 11:30 - 1:00pm

20 June 2005

AGA Teleconference

Topic: Government Contract
Auditing Issues

Time: 2:00 - 3:50pm

10-13 July 2005

AGA National PDC

Location: Orlando, Florida

11 August 2005

August Luncheon

September 2005

Greater Columbus and Central
Ohio Chapter Softball
Showdown

14-15 November 2005

AGA National Performance
Management Conference

Location: Portland, Oregon

See: www.agacgfm.org

5-6 December 2005

Columbus Area AGA PDC

Location: OSU Fawcett Center

QUOTE

"The course of every intellectual, if he pursues his journey long and unflinchingly enough, ends in the obvious, from which the non-intellectuals have never stirred."

Aldous Huxley

TECHTALK

THE COMING OF CONTINUOUS CONNECTIONS

Chapter 4 - Rewriting Pavlov's Rules

By Merle Robinson, CTM

In our early columns we have examined how some of our tools are evolving to allow continuous portable connections and how these developments will change the shape, location, and Office we'll start examining how this might change our offices.

As mankind has evolved, the advance of our technology^{1a} has allowed us to change our environment and the nature of our lives. This has been particularly true in the area of communication. In the earliest times, information traveled slowly. First messages were passed directly by face to face contact, then by signal fires, then via writing^{1b&c}, messengers^{1d}, semaphore^{1e}, telegraph^{1f}, radio^{1g}, television^{1h}, internet¹ⁱ, and now cellular wireless technology^{1j}. These advances are what are leading us to a continuous connection with a massive increase in information and potential contact with others.

With the arrival of continuous connections, a new information revolution^{2a} is reaching maturity. Our lives are due for a global shock. Despite all our advances in hardware and software, we now need another fundamental change to the rules we use to govern ourselves and our work must change. We need to adjust our Wetware^{2b}. In the past, only a few transitions^{2c} created shockwaves as great as the one approaching. Comparable transitions have been when we joined into bands of hunter-gatherers, when we settled into towns & cities^{2d} because of the agricultural revolution, and when we greatly diversified our lives & jobs during the industrial revolution^{2e&f}. Just like with an earthquake, there have been tell-tale tremors providing hints of what approaches. As our electronic tools increased the speed of communication and access to the world at large, we have perceived an increasing pace of life. In fact, this perception seems to have trained us to accelerate almost everything we do^{2g}. Today we have fast cars, fast food, speed dating, quickie divorce, multi-tasking, and a plenitude of things grabbing for our attention.^{2h}.

Let's look at some of the implications of this continuous connection we have been building to:

1. Many people will be able to work from anywhere.
2. Information will be more immediately available than ever.
3. We will be able to reach anyone almost anytime.
4. The world will be able to reach us anywhere almost

Professional Development Conference and Exposition

- July 10-13, 2005
- Orlando FL
- Receive CPE Hours



QUOTE OF THE MONTH

"I have never accepted what many people have kindly said-namely that I inspired the nation. Their will was resolute and remorseless, and as it proved, unconquerable. It fell to me to express it."

Winston Churchill

THE AUDITOR'S PERSPECTIVE

WANT A TEMP JOB?

*By Doug Janson, CGFM, CIA
DSCC Internal Auditor*

Power, prestige, the pinnacle of the audit food chain.. Yes, I am talking about that elite band of professionals known familiarly as the DoD-IG. Those Defense denizens able to strike terror in the hearts of all, from flag officers and SES leaders to file clerks. I had the privilege to spend 3 weeks within the ranks of that group last year and learned a few of their innermost secrets. BRAC opened the door as DLA released some auditors to help the IG validate data at other DLA sites. My luck got me assigned to balmy, exotic Battle Creek, Michigan in March.

Ahh... Life on the road. Daily snow and a limited selection of evening entertainment opportunities made the 10 hour workdays easier. Sleeping near the main Amtrak line from Detroit to Chicago with each hourly train signaling its presence at each intersection all night long ensured we never missed a morning wake-up. A wonderful weekend not spent sleeping in as I listened to the roar of motocross cycles warming up next door at the convention center. Wondering if the plane from Chicago to Kalamazoo (the closest airport) would be on time or delayed a few hours added zest to setting the time for the entrance conference. I drove to miss that last gamble only to have my car refuse to start in Ann Arbor until I treated it to \$400 of electrical repairs. Oh, yes. This is how the rich and famous live.

At the audit site we were gods. Or at least once we got past security. We each got a bright yellow badge with our name - VISITOR - boldly emblazoned on it. Folks quickly learned who we were and why we were there. The personnel on-site worked very hard and responded quickly to our questions or to correct errors. Everyone was pleasant but there was an undercurrent of feeling that we were outsiders there to close the Federal Center. We opted to be close to the data so 8 auditors shared 4 cubicles and 2 small tables in a room with the BRAC liaison and a rotation of people called in to answer questions. The IG had 3 computers for the group to prevent data leaks so all of us became reacquainted with paper, pencil, and erasers. The site data was in 2 big binders which ensured we remained a close-knit, cohesive, sharing group. We had lunch together as a team each day partly for independence but also for solidarity because we were outsiders.

The IG team leader instructed each of us that an IG auditor

AUDITOR CONTINUED ON PG. 9

TREASURER'S REPORT

AS OF 28 APRIL 2005

Checking Account

Beginning Balance	\$7,636.50
Deposits	\$370.00
Disbursements	\$574.22
Ending Balance	<u>\$7,432.28</u>

Savings Account

Beginning Balance	\$ 5.00
Deposits	\$ -
Disbursements	\$ -
Ending Balance	<u>\$ 5.00</u>

Total Balance \$7,437.28

Note: \$250 of the ending checking account balance is designating for membership recruiting purposes.

HAPPY ANNIVERSARY

The following individuals are recognized for their continued membership in the AGA as of June:

26 Years

Mr. Jerry Neibauer, CGFM

10 Years

Mr. Jay Wilkerson, CGFM

Mr. Mark Wilkerson

9 Years

Ms. Roberta Wetherbee

6 Years

Mr. Michael Brady

3 Years

Ms. Carmen Malone

Mr. Nalin Patel

GOVERNMENT NEWS

SENATORS SEEK PROBE OF BASE CLOSING TIMETABLE

By Megan Scully, CongressDaily

The chairwoman and ranking member of the Senate Homeland Security and Governmental Affairs Committee sent a letter this week alerting GAO to what they consider a failure by the Defense Department to provide timely information on its base-closing recommendations.

Homeland Security and Governmental Affairs Chairwoman Collins of Maine and ranking member Joseph Lieberman, D-Conn., represent the two states hit hardest by the base realignment and closure round under way.

Any delay in receiving information "obstructs the ability of Congress to undertake a substantive review of the secretary's recommendations," according to the letter.

The department has been "on notice" about the need to disclose all data since Congress authorized the base-closure round in the fiscal 2002 defense authorization law and "has no excuse for the delay," the senators wrote.

The Pentagon has said it is scrubbing all information for classified content before it releases data. Several volumes detailing its justifications for closing installations were released Monday.

As part of the BRAC process, GAO must analyze the Pentagon's recommendations, the process and reasoning behind the decisions in a report due to Congress by July 1. In their letter, Collins and Lieberman directed GAO officials to evaluate whether the department maintained the "integrity of its decision-making process" and to look for any decisions that appear "results-oriented or preordained."

The senators also directed GAO to investigate whether the department devised accurate base-closing cost estimates and whether defense officials considered several alternatives and scenarios.

If the independent BRAC commission adopts the secretary's recommendations later this summer, the two New England states stand to lose several major installations, including Connecticut's massive New London Submarine Base and Maine's Portsmouth Naval Shipyard.

Roughly 15,000 military and civilian jobs are at stake in those two states alone. In recent days, lawmakers affected by the

BRAC CONTINUED ON PG. 8

COMMUNITY SERVICE CORNER

FORTHCOMING SERVICE OPPORTUNITIES

Your Community Service Committee has been exploring several options for Community Service. During the June luncheon we're going to give you a quick overview of these and ask you to give us some feedback about which ones you'd like to see the chapter pursue. Here's the list of items you'll hear about:

- Volunteer Income Tax Assistance
- Adopt-A-Family or Orphanage
- Assist with a Hospital Community Outreach Program
- Assist at a Soup Kitchen
- Assist with a community service project such as repairing a playground
- Hosting a Career Day, possibly in conjunction with the Ohio Society of CPA's
- Volunteering to help the Ohio Society of CPA's with their "Accounting for Kids Day" program

See you at the June Luncheon!

VOLUNTEER INCOME TAX ASSISTANCE PROGRAM (VITA)

The VITA Program offers free tax help to low- to moderate-income (\$36,000 and below) people who cannot prepare their own tax returns. Volunteers sponsored by various organizations receive training to help prepare basic tax returns in communities across the country. VITA sites are generally located at community and neighborhood centers, libraries, schools, shopping malls, and other convenient locations. Most locations also offer free electronic filing.

CEC MINUTES

19 MAY 2005

- Directors reported on progress of committee initiatives:
 1. Education Committee: discussed progress on recruiting members and working towards CPBL involvement.
 2. Community Service: discussed potential projects which would include the following:
 - Family Orphanage, Outreach Program w/ Mt. Carmel, VITA, Soup Kitchen, Playground, Hosting Career Day in conjunction with Ohio Society of CPA
 3. Programs Committee: the Officer's Club will no longer cater lunches on Thursdays. Tentative schedule for June Luncheon will be held in the Buckeye Room.
 - Outside interests for future luncheons
 - Hickory House, 94th Aero Squadron, Hotels near the airport.
 - Speaker for June Luncheon confirmed
 - Dayna Foster with Dayton GAO.
 - Topics for August Luncheon: NSPS or BRAC.
 - Sponsors are needed for the July Golf Outing.
 - Distribution for luncheons appears to be AGA members only. Will contact Larry Icenogle regarding outside attendees.
 - Ben Novotony to join committee.
 - Jared Cottrell to attend June Luncheon. Officers and Committee Members are advised to stay afterwards to discuss plans for December's PDC.
 4. Early Careers & Membership: Working together to increase membership
 - Communications Committee: suggested that paperless tickets be implemented.
- Cynthia Wright has volunteered to speak at one of the luncheons regarding AMO's collaboration with Defense Agencies.
- Inquired about sending a letter to speaker following each luncheon, allowing them to receive CPE points. HenriAnn and Melissa to follow-up with research.

CERTIFICATION CONNECTION



INFORMATION

WHY EARN THE CGFM?

The Certified Government Financial Manager

The Mark of Excellence in Federal, State and Local Government.

Since its inception in 1994, the CGFM has become the standard by which government financial management professionals are measured. Its education, experience and ethics requirements have served to elevate the most seasoned financial professionals.

More than 13,000 individuals have received the designation so far. Now it's your turn. Experience the benefits of certification first hand - the CGFM is the mark of excellence in your profession. We look forward to adding your name to our distinguished list of Certified Government Financial Managers.

In a 2001 survey by Robert Half International, a financial management placement firm, 85% of the 1400 CFOs surveyed "believed that a professional certification...can boost career advancement opportunities."

Heritage and Needs

Over the past two decades, a number of factors have created a rapidly changing environment for today's government financial managers. Beginning with the New York City financial crisis in the 1970s and 1980s, state and local governments began overhauling their financial management systems. In 1990, the Chief Financial Officers (CFO) act called for reforms that brought the goal of accountability to the forefront.

The value of financial managers against this turbulent backdrop has shot upwards. Those who believe they are on the high end of the profession, or on the "fast track" toward getting there, need a credential that shows they are qualified and have the skills to lead. The Certified Government Financial Manager (CGFM) does this like no other credential.

The CGFM is the first certification broad enough to cover the whole field of government financial management - federal, state and local. It deals not with testing a person in a specific area, but with measuring a wide range of knowledge and skills that a professional needs to succeed in the federal government financial environment, or to meet the unique challenges faced by state and local government financial managers.

In today's complex and changing world, a professional certification provides prospective employers with a degree of confidence that candidates are prepared for the real world." John Radford, CGFM, State Controller, State of Oregon.

Expertise, Value and Recognition

The foundation of the CGFM is the requirement for Education, Experience and Examination. Building on this foundation is a Code of Ethics and required Continuing Professional Education (CPE).

This designation is already recognized as a professional standard. Since the 2001 federal legislation authorizing federal government agencies to use appropriated funds to pay for expenses to obtain professional credentials, three agencies including the DoD and twelve of its components, have issued formal professional certification policies, with other agencies soon to follow suit. The CGFM designation is listed as one of the funded certifications.

To date, seven states have formally recognized the CGFM - Idaho, Mississippi, Missouri, Maine, Tennessee, Virginia and Washington. Also, various counties, including Contra Costa County in California, and cities, including Topeka, KS have also formally recognized the CGFM. Each year more and more federal agencies and state and local governments are realizing the value of the CGFM and are formally embracing the designation.

The Institute of Internal Auditors (IIA) Board of Regents has also recognized the CGFM. It is accepted as a waiver for part IV of the CIA examination.

anytime.

5. Everyone could literally try to reach us at once.

Continuous connections will take the seeming compression of time to a new level of intensity. The competition for our attention will be the core problem of our future lives. Wherever you are (at work or at home) we will have more people, ideas, and sensations demanding a portion of our attention than ever before. One has to wonder how we will choose between them .

Few great debates cross generations. One relates to whether we rationally choose our path or whether we respond to environmental stimulus ^{3a}. This “nature” versus “nurture” ^{3a&b} debate is not entirely lopsided and many have come to realize a middle ground exists^{3c}. Regardless of how far someone leans toward one or the other, it is generally recognized that Ivan Pavlov proved conditioning to stimulus is a real element in how we operate ^{3d&e}. If you doubt this premise, try not to answer your phone or door bell when it rings^{3f}.

;-)
When we recognize the significance of Pavlov’s discovery, it becomes apparent that in a world of continuous connections the risk for individuals and organizations becoming entirely at the mercy of events is tremendous. Since separation between work and home will blur For example, if your customers are worldwide, what do you do if only ten try to contact you simultaneously? Can you and your business cope with them all? How do you prioritize? Then think that three of your relatives call as well. Now visualize one hundred simultaneous contacts. You can start to see the problem becomes one of how to filter, prioritize and chose the balance between tasks. How can you balance the need for thinking time for planning and responding to today’s events? Whether you choose to act or not act - each decision has a cost. How high that cost will be depends upon the nature of your business and your life priorities.

In our next column, we’ll look at tools/techniques to help make these decisions and at how the need for such decisions might change how we organize at work and home.

Points of Departure for more research (provided for information not a product endorsement):

- 1) Technology & Communication
 - a) Definition <http://www.bergen.org/technology/defin.html>
 - b) History of Communication http://inventors.about.com/library/inventors/bl_history_of_communication.htm
 - c) Mythic Origin of Writing http://www.ancientscripts.com/ws_origins.html
 - d) Who Began Writing? Many Theories, Few Answers <http://www.english.uga.edu/~hypertxt/040699sci-early-writing.html>
 - e) Early Postal Systems http://en.wikipedia.org/wiki/Mail#Early_postal_systems
 - f) Semaphore Napoleon’s Secret Weapon <http://bnrg.eecs.berkeley.edu/~randy/Courses/CS39C.S97/optical/optical.html>
 - g) History of the Telegraph <http://www.chss.montclair.edu/~pererat/perkx.htm>
 - h) History of Radio <http://history.acusd.edu/gen/recording/radio.html>
 - i) History of TV <http://inventors.about.com/library/inventors/bltelevision.htm>
 - j) Cellular & Wireless http://media.wiley.com/product_data/excerpt/95/04708494/0470849495.pdf
- 2) The Coming Revolution
 - a) Revolutions in Sociology <http://showme.missouri.edu/~sobrent/timeline.htm>
 - b) WetWare <http://en.wikipedia.org/wiki/Wetware>
 - c) The Emergence of Modern Humans http://www.indiana.edu/~arch/saa/matrix/ia/ia03_mod_11.html
 - d) Cities <http://www.newint.org/issue313/cities.htm>
 - e) Industrialization http://encarta.msn.com/text_1741500813_1/Industry.html
 - f) Causes & Social Consequences of the Industrial Revolution <http://www.engr.sjsu.edu/pabacker/histwork.html>
 - g) Technology’s Time Compression <http://www.fastcompany.com/resources/columnists/mt/051704.html>
 - h) The Third wave: the social consequences of the information age <http://www.wayfinding.net/futsocal.htm>
- 3) Nature versus Nurture
 - a) Nature versus nurture http://en.wikipedia.org/wiki/Nature_vs_nurture
 - b) The Great Debate <http://www.thegreatdebate.org.uk/matridley.html>
 - c) On Nature Versus And Nurture <http://human-nature.com/nibbs/03/penn.html>
 - d) IVAN PAVLOV 1849-1936 <http://www.psy.pdx.edu/PsiCafe/KeyTheorists/Pavlov.htm>
 - e) Ivan Pavlov – Biography <http://nobelprize.org/medicine/laureates/1904/pavlov-bio.html>
 - f) Pavlov’s Dog (the game) <http://nobelprize.org/medicine/educational/pavlov/>
- 4) Balancing
 - a) Achieving a Balance between Work and Personal Life <http://www.family-institute.org/therapy/tips/8worklifetips.htm>
 - b) Balance & Integration <http://marciacconner.com/fav/balance.html>
 - c) Balancing Life and Work <http://www.itstime.com/sep97.htm>
 - d) Balancing Life & Work -- Can It Really Be Done? <http://pertinent.com/pertinfo/business/spilgrim6.html>

BRAC round have stressed that they do not have adequate information to analyze the recommendations and defend their installations to the BRAC commission.

"In order to make our case, we need data from DoD," Sen. Olympia Snowe, R-Maine, said Thursday. "The clock is ticking."

This week, Snowe introduced a bill that would halt the BRAC process if the department does not release data within seven days of the legislation's enactment.

BRAC opponents scored a small victory Thursday, when the House adopted an amendment to the fiscal 2006 Military Quality of Life and Veterans Affairs Appropriations bill that requires the Pentagon to release all BRAC information before Congress provides funds for base closures.

Attempts to halt or stall the BRAC are all part of the process, said Ken Beeks, a vice president at Business Executives for National Security, a group that supports base closings. There are "political demands on these folks who are in areas that are suffering from the decisions [and they] feel obliged to fight back," Beeks said. "And so they're going to pull out the usual tools politicians have at their disposal."

For More See www.GovExec.com

must be in charge of each step. The IG I was paired with had 6 months with the IG and had received 30 minutes of instruction in an airport terminal. I had 2 previous rounds of BRAC reviews plus 2 months reviewing the DSCC questions and answers. We made sure he was in charge but he was also smart enough to let me lead the interviews.

Overall, the IG had a tough job with tight timeframes. The team had several new auditors from different IG offices as well as mixing in a DLA contingent which made bonding difficult. We worked hard and got the job done ahead of schedule. I'm glad I spent some time as a temporary IG. More power to them but I prefer to keep my current job.

MEMBER SPOTLIGHT

BENJAMIN NOVOTNY

Benjamin has been working here at DFAS Columbus since May 2004, when he was hired into the Student Internship Program for the Accounting Business Line. During his internship, he was assigned to the Defense Agencies Business Office, where he worked on assignments such as the Balanced Scorecard, Interactive Customer Evaluations, Fund Balance with Treasury Briefings, and Direct Billable Hour Analysis.

Ben was assigned to the Business Office until January 2005 when he entered the Entry-Level Professional Accountant program. Ben's current rotation is in the DCAA Accounting Branch and his assignments include Refunds Receivable, Quarterly Eliminations, and monthly Accounts Receivable report generation. Ben is a charter member of AGA where he is on the programs committee and he also is a member of ASMC, where he is the newly appointed CDFM Chairperson.

Ben is a native of Columbus, Ohio where he attended St. Francis DeSales High School. He graduated this past fall semester from Franklin University with a B.S. in Accounting and is returning this fall to complete the M.B.A. program.

Before starting at DFAS, Ben worked for The Kroger Company for 6 and 1/2 years. He is engaged to be married in December to his fiancée Emily. In his free time, Ben enjoys sports such as racquetball, softball, and bowling and one of his favorite things to do is kick back and take in a good movie.

QUOTES

"We should take care not to make the intellect our god; it has, of course, powerful muscles, but no personality."

Albert Einstein

"There are two kinds of people: the ones who need to be told and the ones who figure it out all by themselves."

Tom Clancy

CHAPTER NEWS

EVENT RECAP AGA MAY LUNCHEON

At our June luncheon Chapter President, Nancy Zmyslinski, CGFM, introduced guest speaker Michael Serowick a Quality Specialist in the Quality Management Division of DFAS Indianapolis. Mr. Serowick presented the Greater Columbus Chapter with Lean 6 data initiatives. In his discussion, Mr. Serowick defined the concepts of Lean, Six Sigma, and the systematic process of Lean 6 projects.

The term "lean" implies looking at work processes differently and more efficiently. It is the application of separating value from non-value principles and integrating suggestions for improvements. In today's global market, seven of the most deadly wastes include overproduction, inventory, motion, defects, processing, waiting, and transportation. Companies that apply the "lean" concept benefit by establishing a more effective customer pull, providing broader offerings at a lower cost, and having lower or no capital investments. The "rule of thumb" for minimal return on investment (ROI) is \$250,000.

Six sigma involves the process of finding root causes and is structured around a number of different analytical processes. This include fact numeric vs. opinion, cause and effect analysis, facts-engagement-cooperation, sustainable performance improvement trends, and three defects per million opportunities (or 97% accuracy). Today's complex environment contains a vast amount of companies that are huge proponents of six sigma. Some of those who have benefited the most include Motorola, Allied Signal, General Electric, Honeywell, and Ford Motor Company.

As a final point, lean 6 is the systematic plan to collapse work, maximize improvements, and streamline operations to become more effective. The step-by-step process of lean 6 takes account of identifying opportunities, prioritizing options, planning projects, executing the plan, and achieving results. The process of planning, executing and achieving results are assigned to Black belts. Black belts require extensive training

(4 weeks to be precise) and perform cross-functional, formal-type projects to assess different types of data to perform diagnostics on. Green belts also perform formal-type projects, but require training on an as needed basis. They work in smaller teams to conduct "quick hits" for process improvements.

Lean 6 applies to the idea of "just do it." Potential lean 6 projects are generally informal with immediate benefits and are driven by common sense. Projects also require a short turn around time. For example, the expected life cycle of black belt projects is 3-6 months, whereas green belt projects may last 1-2 weeks.

Rutgers University Offers Scholarship to Earn the CGFM

Rutgers University created a scholarship program for AGA members interested in earning the CGFM certification. These courses are completely available online. Candidates for the scholarship certificate program should hold a bachelor's degree from an accredited college or university and submit unofficial copies of their transcripts along with a resume and two letters of recommendation to:

Robert H. Werner, Ph.D., CGFM, Rutgers Business School
MACCY Program in Governmental Accounting
Levin Building
94 Rockefeller Road
Piscataway, NJ 08854

The application deadline for 2005 Fall semester is June 15, 2005. Candidates for the degree program must satisfy the admissions requirements of the Rutgers Business School by submitting a formal application to the university. Selection of the scholarship recipients will be a combined effort of the Academy for Government Accountability Board and Rutgers University. For more information, please contact Professor Werner at 732.445.4441, or at werner@business.rutgers.edu

UPCOMING EVENT

June Luncheon

June 9, 2005

It is our pleasure to welcome Ms. Dayna Foster to be our guest speaker at the Greater Columbus AGA Chapter's June luncheon. Ms. Foster's presentation is entitled, "GAO Protocols," and she will be discussing how GAO audits come about and what the agency and GAO can expect of each other in the course of an audit.

Dayna Foster entered government service in 1974 when she enlisted in the U.S. Army. She left the Army in 1979 to attend college and in 1982 earned a Bachelor of Science in University Studies and a commission as a first lieutenant from Southern Illinois University in Carbondale. She entered active duty a second time as a commissioned officer and served until 1985, when she left to attend Jacksonville State University in Jacksonville, Alabama. She earned a Master's of Public Administration in 1986 and was hired by the then General Accounting Office as a defense analyst, first in the Huntsville, Alabama Field Office and later in the Dayton Field Office.

Her assignments have included a variety of reviews of defense programs, such as Army missiles, ballistic missile defense, and Air Force combat and cargo aircraft. Foster was designated a Certified Government Financial Manager in 1998 and has served as the Dayton Chapter meeting chair since 2000. She is the current Regional President Elect for the Ohio-Michigan Region.

UPCOMING EVENT

Government Contract Auditing Issues

June 20, 2005

AGA is pleased to announce a new audio conference addressing government contract auditing issues.

There is an increasing reliance by public agencies on the private sector to deliver services and capital project solutions to meet public needs. The public demands to know that its resources are spent wisely for the intended purposes with effective results. So whether you are an agency financial manager responsible for monitoring contract deliverables or an auditor charged with examining individual projects, this audio conference will help you succeed.

Discussing the evolving landscape of public/private partnerships, innovative contracting and auditing challenges are John Brennan, Audit Manager, CGFM, of the New York State Comptroller's Office, and Thomas Goodfellow, CPA, TG Associates CPAs, PLLC, and former Contract Audit Director, New York State Department of Transportation. Both are experts in the contract auditing profession and have presented to various groups and organizations for many years.

Please join us for two hours of lively discussion about this important and timely topic. In addition to the speakers' presentations, there will be approximately 20 minutes for Q & A so participants can ask questions and share their own experiences.

GREATER COLUMBUS CHAPTER RECEIVES NATIONAL AWARDS

The Greater Columbus Chapter of the AGA has received two National Awards.

First, the Greater Columbus Chapter has been awarded the Silver Level Recognition Award. The AGA Chapter Recognition has four levels; Bronze, Silver, Gold and Platinum. The level of recognition is determined by the quality of a chapter's activities, leadership, community service, communications, and educational events. The Greater Columbus Chapter is the newest chapter of the AGA, having been officially chartered in December 2004. The Greater Columbus Chapter is the first chapter in AGA history to achieve any level of recognition within its first year.

Second, the Greater Columbus Chapter has received recognition for its chapter newsletter, *The Federal Focus*. A multiplicity of criterion is used to evaluate the newsletters for each of the chapters. The top two newsletters in each chapter group are awarded First Place and Honorable Mention, respectively. The December newsletter for each chapter was evaluated. The December newsletter for the Greater Columbus Chapter was the final edition of the predecessor to *The Federal Focus*, *The Unnamed Newsletter*. The chapter newsletter was recognized with an Honorable Mention. Again, this is quite an accomplishment considering the recent establishment of the Greater Columbus Chapter.

The Officers and Directors of the Greater Columbus Chapter would like to express our gratitude to all of those who have helped the chapter earn these recognitions.

But I Digress

I am sitting in a meeting, and while waiting for my turn to talk I can't help but think of a good friend of mine. This friend has a condition that he refers to affectionately as "Meeting Narcolepsy." Meeting Narcolepsy is a condition in which you cannot stay awake during a meeting despite being fully caffeinated. A caffeine drip would not do that job. During a group meeting with the Pope or the President you would still fall asleep regardless of how interesting or engaging the subject matter is.

I can't think of a single meeting that I have attended when old Mr. Sandman didn't call on at least one of the participants. Think about it how many meetings have you attended where someone started to dose off. The longer the meeting in length or the more dull the material the greater the number of persons victimized by this condition.

I am trying to find a Medical Professional to look into this condition. Perhaps they could even get a Government grant. Perhaps a Doctor from Harvard Medical School could perform a study to analyze the affect of Meeting Narcolepsy on the productivity of meetings and its affect on American Businesses.

Or, perhaps we could just get a little more sleep and have fewer long meetings. But I digress.

THE BOTTOM LINE

HOMELAND SECURITY AND ACCOUNTABILITY

By Mr. Jason Carney

Recently, charges have surfaced that the Department of Homeland Security (DHS) has been less-than-vigilant in its uses of taxpayer funds. According to the Washington Post, at a meeting of government contractors in Northern Virginia, one procurement officer for an organization under the DHS umbrella remarked that he wasn't sure how his agency had spent \$700 million, because more than a third of his budget was listed under "other".

Many are pointing to the liberal use of contractors for executing functions that were previously the sole province of government employees. The creation of the Transportation Safety Administration (TSA) has been an interesting case. The initial contract for the formation of the TSA was awarded at a value of \$104 million. Several months later, the contract ballooned to more than \$700 million.

The contractor, Pearson Government Solutions, points to several modifications in the contract that forced the cost upwards. However, the scandal comes at a time when many in Washington are questioning the effectiveness of DHS. In a recent investigation by the DHS Inspector General, airport screeners were found to be just as effective at finding weapons and banned items as before September 11th. The finding has been embarrassing for DHS senior officials.

Federal acquisitions practices were underlined in

the most recent defense authorization bill. Recent troubles with DoD contracting have been investigated by the Senate Armed Services Committee. The committee found that, although defense expenditures have doubled over the last ten years, while the procurement staffs for the DoD have been cut nearly in half.

The proposed solution was to increase the number of acquisition professionals and to create a "Contingency Contracting Corps" that would provide support to DoD officials at the Theater of Operations Level.

Although recent news has pointed almost exclusively to the procurement function, these troubling recent trends dramatically demonstrate the need for improved government accountability throughout the Federal government. The money that has been wasted on these and other programs might have been prevented had sufficient controls and reporting been put in place.

Recent news items, like OMB Circular A-123 and the continuing focus on the President's Management Agenda will be important ways to for civilian employees to contribute to their country and attempt to improve government. However, these are still only tools in the hands of those who work in the field of government accountability.

In conclusion, Federal employees have a greater duty now more than ever before to assure the quality of government accountability, improve the integrity of the government in the eyes of the public, and do all that they are able to maintain the public trust.