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**PRESIDENT’S MESSAGE**

*By Ms. Nancy Zmyslinski, CGFM  
Chapter President*

I am excited that AGA and ASMC are coming together to host the first ever joint Professional Development Opportunity (PDO). This opportunity illustrates how dynamic and robust our professional development can be when our two organizations come together. It also depicts the cohesiveness of the two professional organizations and how we compliment each other and do not compete against each other. The subject “Preparing for your Future” is a topic none of us can ignore. I’m sure many of you have heard the saying “If you fail to plan, you plan to fail”. The PDO provides many exciting topics and speakers who will provide insight into preparing for your future whether you are just starting your career or your career is winding down. I believe this conference has something for everyone.

Did you know March is CGFM Month? AGA has strived to obtain the CGFM recognition in all 50 states. Many thanks to the Greater Columbus chapter members who submitted the paperwork necessary to have the governor of Ohio proclaim March as CGFM month. For all fellow CGFMer’s – congratulations and I encourage all members to pursue the certification designation.

Have a great month,

*Nancy*

**2006**

**SPRING PROFESSIONAL DEVELOPMENT OPPORTUNITY**

***“PREPARING YOURSELF FOR THE FUTURE”***

**30 MARCH 2006**

**CONCOURSE HOTEL & CONFERENCE CENTER**



**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.

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## QUOTE OF THE MONTH

"Do not go where the path may lead, go instead where there is no path and leave a trail."

Ralph Waldo Emerson

## THE BOTTOM LINE

### PANEL WEIGHS PROPOSAL TO DIGITIZE FEDERAL EMPLOYEE HEALTH RECORDS

*By Karen Rutzick*  
krutzick@govexec.com

Members of Congress debated a bill Wednesday that would convert federal employee health records to electronic files that employees would keep for life and that would transfer among doctors.

Rep. Jon Porter, R-Nev., chairman of the House Government Reform Subcommittee on the Federal Workforce and Agency Organization, held a hearing on the bill he introduced (H.R. 4859) last week that would mandate portable electronic health records within five years for everyone covered by federal employee health insurance.

"We have a wonderful opportunity to improve the quality and delivery of health care for the over 8 million participants in the Federal Employees Health Benefits Program and at the same time serve as a model to affect change elsewhere," Porter said.

He and his co-sponsor, Rep. William Lacy Clay, D-Mo., said making health records electronic would save money and prevent medical errors. The congressmen invited former House Speaker Newt Gingrich, R-Ga., who now runs the Center for Health Transformation, to make the case.

"I start with a very simple premise: Paper kills," Gingrich testified, citing statistics that 98,000 Americans die as a result of medical errors each year. He offered several anecdotes, including one about the Central Utah Multi-Specialty Clinic, which built electronic health records and will save an estimated \$14 million over five years as a result of efficiency and automation.

Porter cited a RAND Corp. study estimating that \$162 billion could be saved annually if the country launched widespread health-care automation.

The bill would require carriers who participate in the federal plan to provide electronic health records and also would allow individuals to add information including family history, diet and over-the-counter medications.

Del. Eleanor Holmes Norton, D-D.C., said she supports the notion of electronic health records but questioned funding and said participation should be voluntary.

"I think that the federal workforce is an appropriate guinea pig to experiment on--that is to say if, in fact, you have willing guinea pigs," Norton said. "If you're going to put people's medical records out there in the great cyberspace

## CHAPTER CALENDAR

- 30 March 2006  
ASMC/AGA Spring Professional Development Opportunity  
Location: Concourse Hotel & Conference Center
- 10 April 2006  
Central Ohio Chapter Luncheon  
Speaker: Ken Richards  
Topic: Occupational Fraud and Abuse Would Never Occur in My Organization (I Don't Think)  
Location: Columbus Metropolitan Library, Larry Black Auditorium  
Time: 12:00 - 4:00  
For More Information Contact Caren Murdock ([cmurdock@ag.state.oh.us](mailto:cmurdock@ag.state.oh.us))
- 13 April 2006  
April Luncheon and Officer Elections  
Speaker: Steve Martin  
Topic: The CPA Exam  
Location: DFAS Conference Center Room C147  
Time: 11:30 - 13:00
- 28 April 2006  
Columbus Area AGA Euchre Charity Tournament  
Location: Buckeye Hall of Fame Cafe  
Time: 5:30 pm
- 9 May 2006  
Annual Officer Installation and Awards Ceremony  
Speaker: AGA National President-Elect Jeffrey Hart  
Topic: AGA Presidential Theme and AGA National Initiatives
- 18-21 June 2006  
AGA National PDC  
Location: San Diego, CA
- 13 July 2006  
Member Appreciation Luncheon  
Location: DSCC Red Pavilion
- 25-26 September 2006  
AGA National Internal Control and Fraud Conference  
Location: Atlanta, GA

## TECHTALK

### SUN MICROSYSTEMS CEO PUSHES 'OPEN SOURCE' GOVERNMENT

*By Danielle Belopotosky*  
National Journal's Technology Daily

Silicon Valley and the nation's capital have more in common than meets the eye, Sun Microsystems CEO Scott McNealy said Wednesday during a keynote speech at the federal computer show FOSE in Washington.

McNealy recited a humorous "Top 10" list of similarities, including both regions boasting claims to fame as "high-cost centers" and "trying to protect our ports." He added that "we both invented the Internet," referring to a famous quip by former Vice President Al Gore.

Turning somber, McNealy said the greatest challenges facing the technology industry and government are security threats, finite resources and the global demand for energy. He said government computer systems lack integration and run outdated systems.

He said government's inclination to use proprietary standards creates barriers to improving integration among agencies. "We believe in open interfaces, open source code," McNealy said.

On Friday, Sun and more than 35 other organizations and technology companies formed the Open Document Alliance to improve access and retrieval of government e-documents.

The mission is to enable governments to offer documents and records "independent of the applications" that will be able to be accessed today, as well as the future. They support the use of open document formats based on extensible markup language, or XML, including text and spreadsheets.

"Moving to this format will ensure you won't need to buy Windows 98 to see your documents," McNealy said. Other members of the alliance include Corel, IBM, the Open Society Institute, the Massachusetts High Tech Council and OpenForum Europe.

Other government issues for Sun include access to H-1B visas for highly skilled, temporary employees, export controls, and patents, McNealy told a handful of reporters after his speech.

On the visa issue, he said preventing skilled engineers and scientists from working in the United States has an economic impact. "What are we thinking?" he said of the current H-1B visa cap, which currently is set at 65,000.

That approach could have prevented people like Sun co-founders Andy Bechtolsheim and Vinod Khosla from remaining in the United States after receiving advanced degrees, he said. Instead, in 1982, they were able to create an

## TREASURER'S REPORT

AS OF 28 FEBRUARY 2006

### Checking Account

Beginning Balance	\$659.05
Deposits	\$336.00
Disbursements	\$359.60
Ending Balance	<u>\$635.45</u>

### Savings Account

Beginning Balance	\$ 6,028.56
Deposits	\$ -
Disbursements	\$ -
Ending Balance	<u>\$ 6,028.56</u>

Total Balance \$6,664.01

## TECHNICALLY SPEAKING

### IRS ANNOUNCES FIRST CONTRACTS FOR DEBT COLLECTION WORK

*By Jenny Mandel*  
jmandel@govexec.com

The Internal Revenue Service awarded three, two-year contracts Thursday in the first phase of an effort to outsource some of its debt collection work, and published a list of safeguards designed to prevent unauthorized use of taxpayer data.

Thirty-three private collection agencies competed for the awards, and the three successful bidders now will be assigned uncollected liabilities starting this summer, according to an IRS statement.

Agency spokesman John Lipold said the companies will be paid solely as a percentage of the amount they collect, using a sliding scale ranging from 21 percent for debts exceeding \$10,000 to 24 percent for debts of less than \$1,500.

The companies selected were: Waterloo, Iowa-based CBE Group Inc.; Austin, Texas-based Linebarger Goggan Blair & Sampson LLP; and Arcade, N.Y.-based Pioneer Credit Recovery Inc., according to the announcement.

"The vast majority of states use private firms to help collect delinquent taxes," IRS Commissioner Mark Everson said. "The new authority that Congress gave to the federal government allows us to use private firms as well," he continued, adding that shifting simple cases to contractors will free IRS employees to focus on "more complex tax issues."

Congress authorized the agency to hire private firms to assist with debt collection in the 2004 American Jobs Creation Act, and since then the union representing Treasury Department employees has been vocal in its opposition, arguing that private handling of sensitive taxpayer information poses security risks and claiming that agency employees can perform the work far more cost-effectively.

"American taxpayers can no longer have the confidence that federal tax collections are not based on personal gain," said Colleen Kelley, president of the National Treasury Employees Union, in response to the IRS announcement. "Americans believe certain governmental functions should not be farmed out to for-profit companies and this is clearly one."

Along with its announcement of the contract awards, the IRS issued a press release outlining training and procedural safeguards designed to protect taxpayers' confidential information.

The contractors may not subcontract work under the awards,



**PDC  
2006**

- June 18–21
- San Diego, CA
- 25 CPE Hours

**AGA**  
55th ANNUAL PROFESSIONAL  
DEVELOPMENT CONFERENCE & EXPOSITION

SPEAKING CONTINUED ON PG. 12

## CHAPTER NEWS

### UPCOMING EVENT

#### Spring Professional Development Opportunity (PDO)

Sponsored by AGA and ASMC  
30 March 2006

The AGA Greater Columbus Chapter, in association with the ASMC Buckeye Chapter, would like to invite you all to the first joint Spring Professional Development Opportunity (PDO) to be held at The Concourse Hotel & Conference Center.

**Conference Theme:** "Preparing Yourself For The Future"

**Brief Description:** As Professional organizations, the Association of Government Accountants (AGA) and the American Society of Military Comptrollers (ASMC) are committed to providing you, our members, the tools necessary to succeed in the future. Not only as individuals in the workplace, but also in your personal lives. We've put together this one day program that will provide comprehensive information to enable you to succeed in three different perspectives: personally, professionally, and organizationally. We hope that you take advantage of this tremendous opportunity.

- Sessions include:
  - Opening Speaker: Mr. Carlton Francis, DFAS Columbus Site Deputy Director
  - Lunch Speaker: Mr. Robert Hale, ASMC Executive Director
  - Closing Speaker: Dr. Robert L. Boggs
  - "Personal" sessions include:
    - Financial Fitness for Life -  
By Kathy Virgallito,  
Director of Community  
and Business  
Development, Consumer  
Credit Counseling Services

## THE AUDITOR'S PERSPECTIVE

### AICPA TASK FORCE RECOMMENDS ENHANCEMENTS TO THE PEER REVIEW PROGRAM

*Task Force Recommendations Increase Transparency  
and Effectiveness*

NEW YORK (February 14, 2006) - A special task force of the American Institute of Certified Public Accountants today released a set of recommendations to enhance the transparency of the Institute's Peer Review Program, the quality monitoring system for the profession's public accounting sector.

The task force addressed the input of users and CPAs on how best to improve the peer review process in a more transparent environment. Recognizing the increased demand for peer review information by regulators and other users, for instance, the task force recommended that the peer review reporting model be simplified and for those firms that have received a second consecutive modified and any adverse peer review report, direct access should be given to state boards which license firms to practice.

"Since 1988, when peer review became mandatory, the program has served the profession well," said Lee Wunschel, a member of the AICPA Board of Directors who chaired the task force. "But the world has changed in the past two decades. Just as the CPA profession has evolved to meet changing needs, the task force believes that the peer review system should evolve, too. In particular, we have sought ways to incorporate valuable member insights in our recommendations to make peer review reports more usable and transparent, which is critical in today's era of increased accountability."

The following are other key task force recommendations submitted to the AICPA Board:

- Peer review reports should be as concise as possible and written in "plain English." The "grading" terminology should be simplified and the report should be a stand-alone document that discloses the significant matters affecting the type of report issued.
- The current peer review administrative oversight processes should be made more transparent by communicating the objectives, procedures, and results of oversight to the public through annual, and in certain cases biannual, reports issued by the AICPA and the state CPA societies that administer the program.
- To ensure a level playing field for all practitioners, all state boards of accountancy should require peer review as a condition of licensure.
- The AICPA should conduct a comprehensive peer reviewer

## GOVERNMENT NEWS

### MILITARY CONTRACTOR ORDERED TO PAY \$10M FOR IRAQ OVERCHARGING

*By Kimberly Palmer*  
kpalmer@govexec.com

A jury has ordered Custer Battles, a military contractor, to pay \$10 million for fraudulently billing the government on Iraq reconstruction contracts.

The jurors in the federal courthouse in Alexandria, Va., found Thursday that Custer Battles and its owners, Scott Custer and Michael Battles, had overcharged the government on a contract to replace old Iraqi currency with new bills. They also awarded William Baldwin, one of the whistleblowers who brought the case, \$230,000 in back pay for being demoted after complaining about Custer Battles' billing practices.

Damages were calculated at \$3 million, an amount that gets tripled under federal law. Other penalties also were added.

Under the False Claims Act, private citizens can bring cases against companies they believe have defrauded the government, even if - as in this situation - the Justice Department decides not to pursue the case. The two whistleblowers in this case, Baldwin and Robert J. Isakson, are eligible to receive 30 percent of the damages. The remaining 70 percent goes to the U.S. Treasury.

Baldwin worked for Custer Battles in Iraq and also worked for DRC Inc., a contractor that worked with Custer Battles. Isakson is managing director of DRC.

Sen. Chuck Grassley, R-Iowa, questioned the Justice Department's decision not to take on the Custer Battles case. "The jurors in this case listened to the arguments and sent back a strong statement of intolerance for fraud, waste and abuse of taxpayer dollars. I remain concerned as to why the Justice Department chose not to join this case," he said in statement e-mailed to reporters Thursday.

In the complaint filed in court, Isakson and Baldwin accused Custer Battles of "war profiteering" that resulted in tens of millions of dollars of damage and the deaths of four company employees as the result of faulty trucks.

During the trial, retired Army Brig. Gen. Hugh Tant III told the court that the trucks were "very dangerous," and that brake failure led to a wreck. "I felt these two men turned their backs on us and it crushed me internally," he said. Tant directed the Iraqi currency exchange program for the Coalition Provisional Authority in Iraq in the fall of 2003.

The case raised the legal question of whether the False Claims Act could be applied when contractors were paid with funds that came through the currency contract and not directly

- Midwest Region

- Security Clearances - By Joe Lancaster, Personnel Security Program Manager, DFAS
- "Professional" sessions include:
  - Certifications (CGFM, CDFM) - By Robert Hale (CDFM) and Virginia Brizendine (CGFM)
  - EEO - By James Blockwood, Office of Equal Opportunity Programs, DFAS
- Organizational" sessions include:
  - Data Mining - By David Riney, Director, Advanced Techniques within Internal Review, DFAS
  - Changes to OMB Circular A123, Appendix A - By Mary Braun, OUSD

Please contact Melissa Ludovissie (693-0856) or Jim Gillenwater (693-6907) if you have any questions.

### UPCOMING EVENT

**April Luncheon**  
**13 April 2006**

It is our pleasure to welcome Mr. Steve Martin to be our guest speaker at the Greater Columbus AGA Chapter's April luncheon.

Mr. Martin, who is an attorney-at-law for Blaugrund, Herbert & Martin, will be giving a presentation on the "CPA Exam."

The luncheon will be held in the DFAS-CO Conference Center in room C-147.

Lunch will include a "Make Your Own Pasta Bar" containing Diced Chicken, Meatballs, Alfredo, Marinara, Breadsticks, Tossed Salad with Dressing, Angel Food Cake with Strawberries and Whipped Topping, and Assorted Beverages.

Tickets can be purchased until 7 April 2006.

## UPCOMING EVENT

**May Luncheon  
9 May 2006**

It is our pleasure to welcome Mr. Jeff Hart to be our guest speaker at the Greater Columbus AGA Chapter's May luncheon.

Mr. Hart, AGA National President-Elect, will be assisting with the installation of officers and award ceremony, as well as giving a presentation on the "AGA Presidential Theme and AGA National Initiatives."

The luncheon location and menu are still to be determined.

Please contact Melissa Ludovissie (3-0856) or Jim Gillenwater (3-6907) if you have any questions.

## EVENT RECAP

### AGA FEBRUARY LUNCHEON

The following is a brief synopsis of the events that took place during the Luncheon held on the 9th day of February 2006:

Prior to introducing the start of our Luncheon, Nancy Zmyslinski, Chapter President, presented the Greater Columbus Chapter with the AGA Proclamation signed by Governor Taft.

Guest speakers for the February Luncheon included Regina Delarosa and Frank Quinlan with the General Counsel's Office, DFAS Columbus. The topic was on the Anti-Deficiency Act (ADA).

Ms. Delarosa began the presentation by providing our Chapter with a background of ADA and related it to the daily processes that are used within DFAS, as well as other government organizations. As written under the fiscal law, the Anti-Deficiency Act sets limitations on how much control the President can have over the obligation of funds. The basic rule of ADA states

## But I Digress

The Vernal Equinox is March 20, the end of winter and the beginning of spring. My crocus' daffodils and tulips know what season it is as they fight cold rains and snow to toss budding stalks into the air.

All too quickly, resolutions have been forgotten as the daily routine is eroding our days while season finales are stealing our evenings. Life is a blur of activity.

As the season changes, so too, we must also change; make adjustments; stress less and enjoy more. A friend recently attended a retirement seminar. While still years from that life changing event, she is refocusing her energies in preparation. Things she once put off doing, she is now enjoying. When was the last time you did something nice for you, something simple, different, and totally relaxing? Maybe its time to start being nicer to yourself. But I digress...

## CERTIFICATION CONNECTION



## INFORMATION

### INTENSIVE REVIEW COURSE AND CGFM EXAMINATIONS A SUCCESS ONCE AGAIN

*By Ms. Katya Silver  
AGA National Staff*

The Intensive Review Course is again a big hit! Offered now for the second time at the National Leadership Conference (NLC) in Washington DC on February 1 and 2, 2006, it was once again sold out at 50 participants.

After attending the two-day review course, the candidates tackled the CGFM Examinations over the next two days (with some taking all three exams in one day!). As a result, 23 of the participants passed all three (or finished up their remaining) CGFM Examinations at this event - even more than at the similar event in July of last year! Others passed one or two examinations and are on their way to completing the CGFM process.

While this "intense" experience is not for everybody, participants were attracted to the idea of completing the CGFM process in a short period of time, having a set deadline to take the examinations and saving money (the cost of CGFM Examinations is included in the Intensive Review Course fee, which is less than the cost of the three examinations). Holding an Intensive Review Course and CGFM Examinations in conjunction with AGA National Leadership and Professional Development Conferences gives the

that the government can only expend funds when given specific authority to do so, unless prohibited by Congress. While Congress is given the power to maintain constitutional control by authorizing and appropriating different pots of money, they too are bound by a number of limitations in terms of how the money is appropriated. The limitations on appropriated funds are categorized by the following: Amount, Time, and Purpose.

#### **AMOUNT**

With respect to "amount," government agencies that spend more than what has been appropriated are in direct violation of the Anti-Deficiency Act. The following provisions apply under ADA regarding the amount of funds appropriated:

- Cannot obligate funds before they are authorized
- Prohibits obligation of funds if exceeds the amount of appropriations, apportionment, administrative fiscal control, or formal subdivision of funds
- Prohibits accepting voluntary services
- Restricts "open-ended" commitments

There are also numerous regulations governing how much money a government agency is allowed to take-in from other outside sources. This is commonly referred to as "augmentation." Augmentation is the term used for retaining and spending funds received from services such as:

- Voluntary Services - Not an ADA violation
- Gratuitous Services - Generally not an ADA violation, some exceptions apply
- Voluntary Creditors - ADA violation
- Unauthorized commitments - Not an ADA violation

#### **TIME**

Frank Quinlan continued with the presentation by explaining the rules governing ADA "Time" limitations.

candidates one more way to reinforce the material and take the CGFM Examinations (candidates can also take the exams at Prometric testing centers anytime).

The extra reinforcement of the material is exactly what some people wanted and needed. The Intensive Review Course is not a substitute for the six days of regular instructor-led training courses. On the contrary, this course is designed as a supplement to previous preparation for the CGFM Examinations (such as attending the courses and/or using study guides). In fact, the majority of the participants have purchased the CGFM study guides before participating in the Intensive Review Course.

AGA plans to continue offering this course and CGFM Examinations at its upcoming conferences. The next Intensive Review Course is scheduled for June 15-16, 2006 (with exams on June 17-18, 2006) in conjunction with AGA's Professional Development Conference (PDC) in San Diego, CA. For more information or to register, please visit [http://www.agacgfm.org/pdc2006/cgfm\\_exam.htm](http://www.agacgfm.org/pdc2006/cgfm_exam.htm).

## **WANTED: AGA COMMITTEE MEMBERS**

By being a member of the Association of Government Accountants (AGA), you have already shown that you believe in and are dedicated to keeping yourself on the leading edge of your profession. The AGA offers its members late-breaking news and educational opportunities and seminars geared toward increasing our members' knowledge and proficiency. In addition to educational opportunities the AGA makes available a number of community service and social activities.

The AGA Greater Columbus Chapter is continuing its ambitious effort to dramatically increase the educational, community service, and social opportunities for our members and we need your help to make this a reality.

We are looking for a few volunteers who are interested in helping the continued growth and development of our chapter and its activities. For those who are interested in providing service to the chapter, there are a number of opportunities available.

If this interests you, we ask you to please get involved. We will have various activities you can work on depending on your skill and interest and most of the work can be performed around your schedule. Please contact one of our Chapter Officers (listed on Page 2) to express interest.

It is only with the assistance of members like you who are interested in getting involved that we will truly be able to become and maintain the high quality of chapter activities our members expect and that everyone can benefit from.

There are generally 2 categories that relate to time:

1. Actual ADA language
  - Cannot obligate before money is authorized
  - Obligations only occur when the authorized person agrees that if performance occurs, then the Government will pay at time of contract award
2. Bona Fide Needs Rule
  - Only allows obligation of funds for genuine needs of the time period for which funds are available
  - Qualifies as a judgment call

The proper procedures apply for correcting violations to the Anti-Deficiency Act:

Proper funds were available?

1. At the time of obligation
2. Continuously from time of obligation to time of correction
3. Currently available to make the correction

#### **PURPOSE**

Final discussions concluded with limitations on "purpose." The rules apply as follows:

- Appropriations shall apply only to objects for which appropriations were made, except as otherwise provided by law
- Violations of purpose may lead to an ADA violation if used in the form of personal gifts, entertainment, etc.
- Cannot purchase food as a personal expense
- Statutory limits on purpose of appropriations:
  - Operations and Maintenance of DoD
  - Procurement Funds
  - Working Capital (revolving funds)
  - Military Construction
  - Research and Development

Criminal penalties also exist for knowing and willful violations. Such penalties involve a felony, up to 2 years in confinement, \$5000

## **CHAPTER EXECUTIVE COMMITTEE MEETING MINUTES**

**21 FEBRUARY 2006**

- **AGA/ASMC PDO (Professional Development Opportunity):**
  - Reviewed final agenda
    - Looking to find replacement for Security Clearances; speaker unable to attend
- **Upcoming Luncheons:**
  - April
    - Date: Thursday, April 14, 2006
    - Location: DFAS Conference Center Room C-147
    - Speaker: Steve Martin, MDS CPA Review
    - Topic: CPA Exam
  - May
    - Date: Thursday, May 11, 2006
    - Location: TBA
    - Speaker: Jeff Hart, AGA National President-Elect
    - Topic: Installation of Officers and Award Ceremony
  - July
    - Location: Red Pavilion
    - Topic: Members Appreciation Luncheon
- **AGA National PDC Update:**
  - Nationals will cover cost of hotel room for two members per chapter
  - Potential award categories for the Greater Columbus Chapter:
    - Community Service
    - Most Improved Chapter
- **Greater Columbus Chapter – Goals Acquired:**
  - Reached Platinum Status
  - Accumulated over 22,000 points (75% of goal)
- **AGA Greater Columbus Chapter Recruiting Funds:**
  - Need to take another look at the \$250 received from National's and decide how to allocate the funds.
- **Community Service Update:**
  - Ohio Society of CPA's volunteer opportunities:
    - Speakers Bureau: CPA required
    - Recruiting Fairs: Seeking to target lower level jobs at the Columbus State Community College. Greater Columbus Chapter is looking to partner with the Central Ohio Chapter.

## COMMUNITY SERVICE CORNER

fine, and/or adverse personnel actions against the employee. If an individual suspects a violation, they are obligated to report the potential violation within 10 working days, followed by a formal investigation and if confirmed that it is in fact a true ADA violation, the Secretary of Defense would then report to the President and Congress.

Nancy Zymslinski, Chapter President, concluded with a few announcements regarding upcoming AGA events:

- AGA is having a joint PDO with ASMC on March 30th.
- The next luncheon is scheduled for Thursday, April 13th.
- Upcoming elections will take place in April. The deadline for submitting nominations for Vice-President Elect and Treasurer are due to Lori Mikesell on February 28th by 5PM.

### Other Educational Opportunities

#### Free Personal Finance Workshops Hosted by the Consumer Credit Counseling Service

Tues., March 28, 2006

Getting Ready to Buy a Home  
CCCS Office, Whitehall

Tues., April 25, 2006

Understanding Credit Reports  
and Scores  
CCCS Office, Whitehall

Tues., May 23, 2006

Smart Ways to Manage Debt  
CCCS Office, Whitehall

Tues., June 27, 2006

Preventing Identity Theft  
CCCS Office, Whitehall

**All Workshops are Held from 7:00 –  
8:30 PM**

**Registration is Required.  
Call 1-800-335-2227 to Register.**

### FROM THE DESK OF THE DIRECTOR:

First off, I'd like to thank the following people that helped with the recent Volunteer Income Tax Assistance Program (VITA):

Zachary Balas, Stephany Small, Rob Jeffers, Judith Boyle, Lori Brokaw, Rachel Bosch, Bob Osborne, Holly Van De Venter, Yulonte Merrell, Tasha Nelson, and Debbie Temesvary

These people spent 285.5 hours preparing tax returns for 65 people or organizing our chapter's participation in the VITA program. I'd especially like to thank Debbie Temesvary and Holly Van De Venter for all the time they spent organizing this effort.

I've heard the saying you can tell the true character of a person by the way they treat people that can do nothing for them. I'd like to share a story I got via email, that I think says a lot about what it means to reach out to people "that can do nothing for you". I can't swear its true, but I like to think so...

At a fundraising dinner for a school that serves learning disabled children, the father of one of the students delivered a speech that would never be forgotten by all who attended. After extolling the school and its dedicated staff, he offered a question:

"When not interfered with by outside influences, everything nature does is done with perfection. Yet my son, Shay, cannot learn things as other children do. He cannot understand things as other children do. Where is the natural order of things in my son?"

The audience was stilled by the query.

The father continued. "I believe, that when a child like Shay, physically and mentally handicapped comes into the world, an opportunity to realize true human nature presents itself, and it comes, in the way other people treat that child." Then he told the following story:

Shay and his father had walked past a park where some boys Shay knew were playing baseball. Shay asked, "Do you think they'll let me play?" Shay's father knew that most of the boys would not want someone like Shay on their team, but the father also understood that if his son were allowed to play, it would give him a much-needed sense of belonging and some confidence to be accepted by others in spite of his handicaps.

Shay's father approached one of the boys on the field and asked if Shay could play, not expecting much. The boy looked around for guidance and said, "We're losing by six runs and the game is in the eighth inning. I guess he can be on our team and we'll try to put him in to bat in the ninth inning."

## WE'RE LOOKING FOR A FEW GOOD MEN AND WOMEN

The chapter leadership has decided to initiate a membership recruitment incentive program. We want to encourage you to speak up and tell your friends, coworkers, and anyone else who might be interested in a professional organization for Government Accountability Professionals.

Here's what you need to do:

First, see a chapter officer for some AGA information to give to whomever you talk to.

Second, talk to those you know in Government about the AGA, what you find to be beneficial in your membership in our chapter, and what benefits they can derive from joining.

Third, bring completed applications to a chapter officer.

Here's what we will do:

We will recognize your recruitment efforts in our monthly luncheon and you will be presented with an award after you achieve any of the following levels:

**Recruiter** (1 New Member) - AGA Lanyard or Retractable Badge Holder

**Bronze Recruiter** (2 New Members) - AGA Travel Mug

**Silver Recruiter** (5 New Members) - AGA Polo Shirt

**Gold Recruiter** (10 New Members) - Free Registration at Local PDC

**Platinum Recruiter** (20 New Members) - Free Registration at 2006 National PDC in San Diego

This campaign ends 4/30/06, or at the decision of the CEC. All applications must clear AGA National by 4/30/06 for award eligibility. Equal Prizes can be substituted by CEC decision.

Shay struggled over to the team's bench put on a team shirt with a broad smile and his Father had a small tear in his eye and warmth in his heart. The boys saw the father's joy at his son being accepted. In the bottom of the eighth inning, Shay's team scored a few runs but was still behind by three. In the top of the ninth inning, Shay put on a glove and played in the right field. Even though no hits came his way, he was obviously ecstatic just to be in the game and on the field, grinning from ear to ear as his father waved to him from the stands. In the bottom of the ninth inning, Shay's team scored again. Now, with two outs and the bases loaded, the potential winning run was on base and Shay was scheduled to be next at bat.

At this juncture, do they let Shay bat and give away their chance to win the game? Surprisingly, Shay was given the bat. Everyone knew that a hit was all but impossible 'cause Shay didn't even know how to hold the bat properly, much less connect with the ball.

However, as Shay stepped up to the plate, the pitcher, recognizing the other team putting winning aside for this moment in Shay's life, moved in a few steps to lob the ball in softly so Shay could at least be able to make contact. The first pitch came and Shay swung clumsily and missed. The pitcher again took a few steps forward to toss the ball softly towards Shay. As the pitch came in, Shay swung at the ball and hit a slow ground ball right back to the pitcher.

The game would now be over, because the pitcher could easily throw Shay out and that would have been the end of the game.

Instead, the pitcher threw the ball right over the head of the first baseman, out of reach of all team mates. Everyone from the stands and both teams started yelling, "Shay, run to first! Run to first!" Never in his life had Shay ever ran that far but made it to first base. He scampered down the baseline, wide-eyed and startled.

Everyone yelled, "Run to second, run to second!" Catching his breath, Shay awkwardly ran towards second, gleaming and struggling to make it to second base. By the time Shay rounded first base towards second base, the right fielder had the ball, the smallest guy on their team, who had a chance to be the hero for his team for the first time. He could have thrown the ball to the second-baseman for the tag, but he understood the pitcher's intentions and he too intentionally threw the ball high and far over the second-baseman's head. Shay ran toward second base deliriously as the runners ahead of him circled the bases toward home.

All were screaming, "Shay, Shay, Shay, all the Way Shay"

Shay reached second base, the opposing shortstop ran to help him and turned him in the direction of third base, and shouted, "Run to third! Shay, run to third" As Shay rounded third, the boys from both teams and those watching were on their feet were screaming, "Shay, run home! Shay ran to

home, stepped on the plate, and was cheered as the hero who hit the "grand slam" and won the game for his team.

That day, said the father softly with tears now rolling down his face, the boys from both teams helped bring a piece of true love and humanity into this world.

Shay didn't make it to another summer and died that winter, having never forgotten being the hero and making his Father so happy and coming home and seeing his Mother tearfully embrace her little hero of the day!

So, think about a way you can make a positive influence in someone's life. Sometimes it doesn't take any more than making a person feel like they are an important part of what is going on. What may take only a small effort on your part, could be a major thing for them.

## HELP THE YWCA

The AGA and ASMC are working together to collect hotel size toiletries. So next time you go on vacation or TDY bring those extra little bottles into work. For a Drop-Off location please ask a Committee Member or Officer. All donations go to the YWCA Shelter.

Full-size toiletries are also accepted and will be donated to the local Food Bank for distribution.

### TECH TALK CONTINUED FROM PG. 3

"enormous amount of economic value and jobs" in the United States.

McNealy said competitiveness is not just an American issue but one that needs to be addressed on a global scale. Today, 3 million new people are experiencing the Internet each week, but by 2007, three out of four people still will not have an Internet connection, he said.

"We've got to get them on," he said. "One of our causes at Sun is to bridge that digital divide."

Sun also is working to promote greater access to education. The company has launched an online global education and learning community, where open-source, Web-based classes are available for educators, parents and students. More than 2,700 members worldwide have joined the community, and 100 projects have gone online since it was launched in 2004, he said.

The online classes are "self-paced, on-demand, free, modifiable and localizable," McNealy said. "We put it on the Web because the Web is a great invisible hand."

### SPEAKING CONTINUED FROM PG. 4

and will be required to perform tasks in secure domestic facilities where relevant papers and data will be subject to security protections, according to the release. Personnel will undergo extensive background checks and training, will be informed of civil and criminal penalties for misuse of information, and will be expressly prohibited from secondary use of IRS data, according to the agency.

"We have carefully considered all of the concerns expressed about this project," Everson said, noting that contractors will not be authorized to use enforcement tools available to the federal government such as liens, levies and seizures. "We will be closely monitoring contractor performance to make sure they're following the law as well as our own internal standards."

The IRS intends to enter the second phase of its outsourcing effort in 2008, making 10 contracts available. By 2016 it expects collections of outstanding taxes to be \$1.4 billion higher than without the privatization initiative, the release stated.

from the U.S. government. In this case, the judge ruled that the False Claims Act applied because the currency contract was funded by the federal government.

According to an analysis of the court's decision by Brian A. Hill, a lawyer at the Washington-based firm Miller & Chevalier, "The touchstone for [False Claims Act] liability is not who controls payment of the money at issue, but who owns the money that is being paid out." Hill's analysis was published by the Washington-based Bureau of National Affairs Inc. He said that the court's logic will potentially affect other cases involving Iraq reconstruction contracts.

Custer Battles attorney David L. Douglass said several legal issues remain in play, including whether the claims were ever presented to the U.S. government for payment (or if they were only presented to the Coalition Provisional Authority). These issues, he argued, could negate the jury's decision. "The evidence overall shows [Custer Battles] fulfilled the contract according to its terms," he said.

"What this case illustrates is the peril government contractors face when they're dealing with unusual situations, novel institutions or any situation where they're asked to execute a contract when the rules are not clear," said Douglass. Emergency situations such as contracting related to Hurricane Katrina pose the same problem, he said. Douglass argued that confusion resulted in Custer Battles being asked to perform services that were not in the contract.

"Some people thought Custer Battles was intending to submit false claims, but they were just trying to comply with requests for what they needed to get paid," he said, while acknowledging that the jury rejected that view.

Alan M. Grayson, attorney for the whistleblowers, did not return a call seeking comment.

beyond ...do not even consider an 'everybody's in it and you've got to opt out' [system]."

Gingrich agreed, and predicted that federal employees would seek out electronic health records on their own.

"Make it available; do not make it mandatory," Gingrich said. "But I think because the federal employee workforce is actually a pretty smart workforce ... I think you'll see a very rapid migration in this direction."

Funding for the project remains foggier. The Porter-Clay bill would fund the technology by tapping into an account that the Office of Personnel Management keeps for the administrative costs of running the FEHB program, and by counting on eventual savings from the technology. It would not raise premiums.

Charles Fallis, president of the National Active and Retired Federal Employees Association, said in a statement that his chief concern is cost.

"Tapping into these contributions in order to satisfy additional program spending represents a clear departure from past practice in the administration of the FEHBP program," Fallis said, and may "set a precedent that could lead to future abuse."

Porter, whose subcommittee also heard from a number of medical and industry experts, said he would hold another hearing on the bill.

recruitment campaign to attract new, quality peer reviewers and to educate firms on the benefits of having its owners and staff members involved in performing peer reviews.

- The AICPA's Peer Review Board should continue to ensure the high quality of peer reviewers, establishing additional minimum requirements to be a peer reviewer, and consider requiring additional minimum criteria such as the number of accounting and auditing hours spent by a reviewer in his or her own firm.
- The AICPA should provide a mechanism for members to comply with state board licensing requirements by allowing any AICPA firm to post voluntarily its peer review results in the AICPA's current public file regardless of membership in a specific AICPA section or audit quality center.

"The task force recommendations resulted from a great deal of deliberation and recognition that the ultimate beneficiary of our peer review process has broadened over time, from benefiting the firm exclusively to now including the broader regulatory community and the public," said Barry C. Melancon, AICPA President and CEO.

The recommendations are being submitted to the Peer Review Board for consideration, analysis and possible execution. The Board decided that if the recommendations are successfully implemented, a broad-based campaign to educate members and users about the significant changes would be warranted. In addition, the AICPA Board decided to bring to its March Council meeting a recommendation that Institute members should be asked to agree that peer review reports of firms be provided to state boards in those states where peer review is required for continual licensure.

Forty-one state CPA societies now administer the AICPA Peer Review Program and the AICPA Peer Review Board oversees the forty-one administering bodies. Thirty-nine states require peer review as a condition of licensure; about half of which require some form of disclosure of the results. Thousands of AICPA firms currently place the results of their peer reviews in a public file as an enrollment requirement in the Center for Public Company Audit Firms peer review program or as a membership requirement of AICPA audit quality centers and the Private Companies Practice Section. In addition, thousands of firms provide their peer review results to clients to comply with governmental or regulatory requirements.

"Many firms take pride in the results of their peer review and use them as a marketing tool," Said Wunschel. "This all contributes to the high public expectations of peer review."

The full task force report may be found at [www.aicpa.org/transparency](http://www.aicpa.org/transparency). The Task Force included representation from small, medium and large CPA firms, business & industry, those involved with peer review, some who weren't, state CPA society leadership and state regulators.

The American Institute of Certified Public Accountants ([www.aicpa.org](http://www.aicpa.org)) is the national, professional association of CPAs, with approximately 350,000 members, including CPAs in business and industry, public practice, government, and education; student affiliates; and international associates. It sets ethical standards for the profession and U.S. auditing standards for audits of private companies; federal, state and local governments; and non-profit organizations. It also develops and grades the Uniform CPA Examination.