



The Federal FOCUS

Vol. 2, Issue 02

OF THE GREATER COLUMBUS CHAPTER

February 2005

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QUOTE OF THE MONTH

"Wisdom doesn't automatically come with old age. Nothing does - except wrinkles. It's true, some wines improve with age. But only if the grapes were good in the first place."

Abigail Van Buren
"Dear Abby"

PRESIDENT'S MESSAGE

By Ms. Nancy Zmyslinski, CGFM
Chapter President

I am happy to announce the chapter has permanent officers. The recent elections identified the winning candidates. But before I announce the winners, let me take a moment to thank every person who ran for an office. It can be a daunting task to run for an office of a newly formed organization. There is much that remains undefined and must be built from scratch. Each of the individuals should be commended for having the courage to stand up to this challenge.

And now I would like to announce and congratulate the newest and first ever officers of the Greater Columbus chapter. President-Elect is Lori Mikesell, Treasurer is John Yerkey and Secretary is Heather Drake, I am excited about my officer team as we move forward with the Chapter. The officers will be installed at the February 10th luncheon at the Officers Club. Cindy Osga, Sectional Vice President will install the officers.

The next order of business is to establish the various committees and programs for the year. We are seeking innovative, forward thinking persons to fill these vital positions to complete the leadership of the Chapter. I have challenged my team to identify such persons to fill these positions. If you are interested in serving on a committee, please notify one of the officers.

In the next 30 days my officer team and I will be meeting to discuss our future plans for the Chapter as I announce the theme of my presidency. My theme will announce to the Chapter members where the Chapter is going and serve as a planning forum for this coming year's program.

I am excited about the coming year and serving as your President.

Nancy

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.

CHAPTER OFFICERS

PRESIDENT

NANCY ZMYSLINSKI

PRESIDENT-ELECT

LORI MIKESELL
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SECRETARY

HEATHER DRAKE
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TREASURER

JOHN YERKEY
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INTERIM DIRECTOR OF COMMUNICATIONS

KENNETH GEORGE
Kenneth.George@DFAS.mil

CHAPTER CALENDAR

10 Feb 2005 - February Luncheon
Speaker: Ms. Cindy Osga, CGFM
AGA Senior Vice President
Location: DSCC Officers' Club
Time: 11:30-1:00pm

2 March 2005 - AGA Audio Conf.
Topic: Internal Control
Breakdowns and Fraud
Location: DFAS Conference
Center Buckeye Room (C147)
Time: 2:00-3:50pm

10 March 2005 - March Luncheon
Speaker: Mr. Paul Lacroix
Partner, Deloitte
Topic: Sarbanes-Oxley
Location: DSCC Officers' Club
Time: 11:30 - 1:00 pm

10-13 July 2005 - AGA National PDC
Orlando, Florida

SOFTWARE PROCESS IMPROVEMENT

By Ms. Carol Webb

Director, TSO DFAS Columbus

In the November newsletter, the DFAS "Lean6" business process improvement methodology was highlighted. The DFAS Technology Services Organization (TSO) has actively pursued Software Process Improvement (SPI) for many years using the Software Engineering Institute's Capability Maturity Model (CMM) as a guideline. Similar to Lean6, the TSO SPI program has the objective of improving the organization's ability to deliver timely, quality products. Recently, Technology Services Organization (TSO) Columbus received a Capability Maturity Model (CMM) level 3 rating in an assessment conducted on DFAS Corporate Database (DCD) interface development work being performed in Columbus. The CMM assessment is an independent evaluation of an organization's software development practices to determine what level of maturity the organization has reached as compared to the successful practices of other commercial and government software development organizations. Being assessed at level 3 means the organization has well defined processes that are continuously adapting to accommodate change.

Change is inherent within the software development community. With change comes additional problems and risks. Based on metrics compiled by the Standish Group in 2000, 72% of all software development projects are cancelled or suffer from cost overruns, schedule overruns or the implementation of reduced functionality. Successful software development projects typically employ well-defined and carefully managed software development practices in order to overcome these pitfalls. Thus, success is defined as coming in on schedule, within cost, with all of the agreed upon functionality.

This is where the value of the CMM comes into play. The CMM is a common-sense application of project and process management, which provides a framework for communication and continuous software process improvement. Software development activities are built upon defined processes that are continually modified for improvements. Defined processes bring discipline, consistency and predictability to an organization. Software process improvement provides the mechanism to tweak processes to realize improvements in resource productivity, product quality, and overall cost reductions.

When one realizes that only 10% of organizations that begin a CMM journey reach level 3, you realize the significance of this accomplishment. Software development organizations,

SOFTWARE CONTINUED ON PG. 7

TREASURER'S REPORT

AS OF 28 JANUARY 2005

Checking Account

Beginning Balance	\$5,116.00
Deposits	\$ 96.34
Disbursements	\$ -
Ending Balance	<u>\$5,212.34</u>

Savings Account

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

Total Balance \$5,217.34

OTHER EDUCATIONAL EVENTS

14 February 2005

Central Ohio Chapter

Four Hour Educational Event

Topics: "Roadmap to Financial Decision Making" and "Managing Public Funds, Embracing the Habits"

For more see

www.centralohioaga.org

DID YOU KNOW?

Did you know you can minimize all of your open windows by pressing the Windows key (Located Between CTRL & ALT) and either the M or D key?

Did you know in Excel you can jump from one end of a column or row of data by holding down the CTRL key and pressing an arrow key?

TECHTALK

DECEMBER DEADLINE SET FOR SECURITY CLEARANCE DATABASE

By Jason Miller
GCN Staff

The Office of Personnel Management and a yet-to-be-named federal organization have until December to develop a database of all the security clearance information for federal and private sector workers.

Under the Security Clearances section of the Intelligence Reform and Terrorism Prevention Act of 2004, P.L. 108-796, President Bush by the end of March must select a single department or part of the executive branch to direct the day-to-day oversight of security investigations and adjudications. That organization also would develop and implement standard policies and procedures for investigations, and ensure reciprocal recognition between federal agencies of security clearances. Bush signed the bill into law Dec. 17.

This entity, along with OPM, will integrate all existing clearance information into one database that will be used by authorized agencies and private sector companies.

"This will be a clearinghouse for all clearance information," said John Cuaderes, a senior professional staff member on the House Government Reform Committee. "All agencies will have the ability to check a person's security information online instead of asking for a copy to be sent via fax or mail."

Cuaderes spoke today at a panel discussion on security clearances in Vienna, Va., sponsored by the Information Technology Association of America, an Arlington, Va., trade association.

He said this database will have the biggest impact on reinvestigations of current employees' security clearances. Some estimate this type of investigation makes up most of the 500,000-case backlog OPM and the Defense Department are facing.

The Defense Department and the CIA are testing software, called the Automated Continuing Evaluation System, which addresses this reinvestigation of employees with top secret, secret and confidential clearances.

The software automatically identifies information that would assist in the evaluation of cleared individuals to determine their suitability for continued clearance, according to testimony given last year before the House Government

DATABASE CONTINUED ON PG. 7

BUSH ADMINISTRATION PLAN TO REFORM CIVIL SERVICE DRAWS UNION IRE

By Shawn Zeller

Federal employee union leaders reacted with anger Thursday to news that the Bush administration will begin a governmentwide push to dismantle current civil service rules.

On Wednesday, Clay Johnson, Office of Management and Budget deputy director for management, announced the decision to replace the General Schedule with a new personnel system, arguing that it would be unfair to leave other government agencies without the flexibility the Homeland Security and Defense departments have to limit union bargaining rights, set pay based on performance and discipline workers.

But union leaders, already furious over the new DHS pay for performance personnel system released Wednesday, said they would continue to fight a civil service overhaul.

"This isn't any modernization," said American Federation of Government Employees President John Gage. "This isn't any improvement. This is gutting the civil service."

On Thursday, AFGE, the National Association of Agriculture Employees, the National Federation of Federal Employees and the National Treasury Employees Union followed through on their promise to sue DHS in federal district court in Washington. The groups want the court to block implementation of the new DHS personnel system, arguing that its limits on collective bargaining and employee disciplinary appeal rights are a violation of Congress' original intent when it approved the new system as part of the 2002 Homeland Security Act.

Johnson provided few details on the proposal, but said it would be released with President Bush's fiscal 2006 budget on Feb. 7, and will be modeled on the personnel system changes under way at the Homeland Security and Defense departments.

The plan immediately drew fire from congressional Democrats. "Congress decided the Homeland Security Department needed extraordinary flexibility to waive civil service protections because of its unique security

mission," said Sen. Joseph Lieberman, D-Conn., ranking member on the Senate Homeland Security and Governmental Affairs Committee. "Now that DHS is undertaking a grand experiment in revamping the civil service system, we should see how it works before we consider whether it would be appropriate for agencies without critical national security responsibilities."

DHS announced Wednesday that it had completed regulations that will over the next six months create a stricter disciplinary system and impose new limits on and controls over union bargaining. A pay system replacing the General Schedule will be developed and phased in over the next four years. Employees will receive raises based on market conditions and managerial evaluations of their performance.

Gage insisted that budget constraints would make it unlikely that federal pay would keep pace with the raises now anticipated for General Schedule workers. Under the DHS system, the department will have wide discretion to set raises, and can deny them altogether to employees who receive poor performance evaluations.

"This is depressing federal pay, and this will hurt these important agencies that we represent," said Gage.

The plan to expand pay-for-performance personnel rules to the rest of government would "let everyone suffer equally," Gage added. "I have a lot of problems with that."

When the Defense Department sought authority in 2003 to revamp its personnel system, just a few months after the new Homeland Security Department had won similar power, many Democrats in Congress said they had been tricked into voting for the DHS system, believing it would be fully tested before additional agencies sought similar authority. But Congress approved the Defense Department's request anyway, in November 2003.

For More See www.GovExec.com

CERTIFICATION CONNECTION



INFORMATION

AGA WELCOMES NEW DIRECTOR OF PROFESSIONAL CERTIFICATION

By Chris Camara

AGA welcomes Peter V. Aliferis, CGFM, as its new director of Professional Certification.

An AGA member for more than 20 years and one of the earliest supporters of the CGFM credential, Aliferis is looking forward to spreading the word to professionals and their employers about the benefits of certification.

"I've been a proponent of a specialized certification for government financial managers from the get-go and now I'm getting to walk the walk since I've been talking the talk."

Aliferis joins the AGA National Office after a long career at the Government Accountability Office (GAO), holding several management positions, including directing the Special Projects Office and Director of Operations at the Accounting and Information Management Division. While he served as director of the Office of International Audit Organization Liaison, GAO colleague Jeff Steinhoff, CGFM, who was then AGA's National President, introduced the CGFM Program. "I was one of those people that went to Jeff behind the scenes all the time and said it was a wonderful thing." In fact, Aliferis was one of AGA's first CGFM's, with certificate No. 151.

As the CGFM Program starts its second decade, Aliferis would like to see the CGFM held in as high regard in the government sector as the CPA is in the public sector.

"What I would like to do is shine more light, make it more visible so that people will truly understand its value." Professionals who pass the three examinations feel a tremendous sense of accomplishment, he said, adding that the "CGFM" acronym identifies financial managers as having a broad base of knowledge in local, state and federal financial management. The credential also gives financial managers a leg up when it comes time for promotions. "A supervisor would be hard-pressed to choose a non-CGFM over a CGFM all other things being equal," he said.

Aliferis most recently worked at the U.S. Department of Agriculture Graduate School as dean of curriculum for government auditing, accounting, budgeting and financial management. Aliferis was responsible for developing and evaluating the training program that covers everything from entry-level skills to a master's degree in public sector auditing for local, state and federal financial managers.

He is a member of several professional associations and is the former chairman and a member of the board of directors of Browne Academy, a not-for-profit elementary school in Alexandria, VA. He is also vice president and member of the board of the Independent School Chairpersons Association.

Join us in welcoming Pete to the AGA staff.

For more see www.agacgfm.org

WE'RE LOOKING FOR A FEW GOOD MEN AND WOMEN

Are you interested in helping to make our chapter a success? If so, consider volunteering to be part of one of the chapter committees. Committee Chairs and Members are needed for the following committees: Communications, Programs, Community Service, Membership, Ways and Means, Education, Certifications, Special Events, Historian, and Early Careers. If you want to be part of one of the committees please email Lori Mikesell (lori.mikesell@dfas.mil).

COMMUNITY SERVICE CORNER

NATIONAL THEATRE FOR CHILDREN

What We Do

Since 1979, The National Theatre for Children has dedicated itself to teaching young students about important and timely issues on behalf of corporate brands, non-profit organizations and government agencies. We are the largest in-school touring company in America and reach millions of children nationwide each year. Our tested and approved methodology combines attention-getting, educational live performances with in-classroom, interactive and take-home activities, followed by KidzBank or KidzCredit Union Software Savings Program.

What We Offer

In addition to the live theater performance, the sponsorship package also includes additional materials designed to enhance the effectiveness of the live event, including:

- Student materials
- Teacher guides
- On-line support
- Software savings programs
- Classroom and hallway posters

What's New

NTC announces NEW in-school program that puts financial literacy in the spotlight with a unique school sponsorship program that includes live theater productions on financial literacy will introduce middle school students to basic money concepts. "We agreed to tackle this increasingly important subject, on behalf of our customers, after I learned how much trouble educators have with teaching personal financial concepts in their schools," said Ward Eames, Founder & President of The National Theatre for Children, the nation's largest in-school touring company in America.

For More Information See:
www.NationalTheatre.com

CEC MINUTES

26 JANUARY 2005

- The results of the recently held Chapter Elections were discussed
- Discussed how chairs/directors would be filled, and what they would be called.
- The potential committee positions that will be open for appointment are:
 - Webmaster, Historian, Communications, CGFM, Education, Awards, Special Events, Bylaws and Procedures, Early Careers, Community Service, Membership, Professional Certification, Programs/Technical Meetings
- The Chapter Recognition Program was discussed. Our goal for this year is Bronze
- We discussed potential future PDC and mini PDC dates.
- Roger Neefe completed an audit of our financial statements.
- Finalizing the chapter by-laws was tabled until more CEC members are in attendance.
- February 10th luncheon will be held at the Officer's Club.
 - Cindy Oska, Sectional Vice President of AGA, will be speak to us on ethics, and she will also deliver the chapter charter.
 - Some Central Ohio Chapter Officers are going to be invited to attend.
- March luncheon will also be held at the Officer's Club.
 - Deloitte partners will be speaking on the Sarbanes-Oxley Act
- Discussed the process of members registering for lunch. This discussion was tabled to next month.
- Brenda Richie will be contacted to obtain a speaker on NSPS for the May luncheon.

which achieve CMM level 3, recognize

- **more productive resources** - people know what they are doing, particularly at their interface points with others
- **reduced rework** - good up-front communication and quality checkpoints catch defects earlier when it is less costly to fix them
- **better, more timely management information** - more informed decisions can be made earlier, particularly where course corrections are necessary.

Using the discipline afforded by the CMM Level 3 framework, TSO Columbus has demonstrated that they have the capability of achieving project success - delivering a quality product on time and within budget. The framework established in the TSO Columbus CMM level 3 initiative is being applied to other software development and non-software development initiatives to further proliferate these successes.

Reform Committee by Heather Anderson, the Defense Department's director of strategic integration and acting director of security.

ACES checks credit reports, FBI criminal history, Treasury large-currency transaction filings, foreign travel and real estate ownership records.

"Security clearances have been a problem for a long time, and it is costing the government hundreds of millions of dollars," said Rep. Tom Davis (R-Va.), chairman of the Government Reform Committee. "We can legislate whatever we want, but at the end of the day, it is up to the executive branch to take care of this problem. We will hold their feet to the fire to make sure the issues get resolved."

Davis authored the security clearance provision in the Intelligence law, which requires 80 percent of all clearances to be done within 120 days, starting in December 2006. It also mandates that agencies accept other agencies' clearances.

For More See www.GCN.com

MEMBER SPOTLIGHT

HOLLY VAN DE VENTER

Holly Van De Venter, originally from Oakes, ND is one of the newest members of the Entry Level Professional Program (ELPA). Holly joined DFAS in January 2005 after graduating Summa Cum Laude with a Bachelor of Accountancy from the University of North Dakota. She is working in DFAS Accounting Operations during her first six-month rotation.

Holly is currently studying for the CPA examination, which she hopes to have completed by August 2005. After taking a well-deserved break, Holly plans on taking night classes to earn an MBA degree.

After being very involved in extracurricular activities in college, Holly is excited to join the AGA. She looks forward to the guest speakers that will strengthen her knowledge of finance and accounting issues and the community service projects the Chapter will participate in.

But I Digress

I recently undertook an endeavor to remodel my home. My goal is to change my home such that it will be a nicer place to live when I am done. It's not that it is unlivable now, it's just that the style and paint are old and are both in need of refreshing.

It occurred to me that my seeking to refresh my home could be compared to the efforts individuals undertake to refresh their careers by going back to school or going after a certification like the CGFM.

Sometimes the transformation only takes a little paint and sometimes you need to rip out the carpet, tear down a wall, and spend a great deal of time and money to make the change.

The important thing to remember is that as with home improvement, any money or time spent in self-improvement will always have a positive return on investment. So go and remodel your life to become that better you, you want to become. But I digress.

CHAPTER NEWS

EVENT RECAP AGA JANUARY LUNCHEON

At the January luncheon we were able to take part in two events.

First was the introduction of the candidates for the various officer positions and the opening of the polls. This was a very important event because these introductions allowed members to assess the candidates and to determine who to vote for in the first Officer elections of the AGA Greater Columbus Chapter.

Second was the presentation made by Mr. Ben Roberts, DSCC Comptroller. Mr. Roberts spoke about how DLA is working on business systems modernization, "Operationalization", Supply chain management, Auditability, and Financial statement analysis. Through this development DLA will achieve its goal of being a world class organization. Additionally, it will be better able to serve the needs of the United States military throughout the world and especially in Iraq by having the needed materiel ready when requested.

The Chapter Leaders would like to thank all those who attended the luncheon and especially thank Mr. Roberts for taking time to meet with us.

UPCOMING EVENT Why Inadequate Internal Controls Lead to Fraud *March 2, 2005*

AGA, in conjunction with the National Association of State Auditors, Comptrollers and Treasurers (NASACT), and the National Association of Local Government Auditors, is pleased to announce the upcoming audio conference addressing the important and timely issue facing the government financial community, namely the interrelationship between internal controls and fraud. This audio conference is designed for all accountability professionals, from accountants and auditors to managers and executives who have an obligation and desire to efficiently and effectively serve the public.

Fraud occurs and goes undetected, even in organizations where government and public accountants, auditors, examiners, quality control experts, mid-level managers and executives have described and reported such controls as working well.

This audio conference will describe how specific "soft control" failures contribute to internal controls not working as intended. It will also focus on where sometimes "strong controls" can be the wrong controls, thereby leaving the door open to fraudulent activities. Included will be specific case examples and suggestions which all accountability professionals can use to reduce future frauds.

To discuss the interrelationship between internal controls and fraud, we have two internal control and fraud experts. John Hall, a private consultant and nationally known speaker, and David Hancox, a State Audit Director and nationally known speaker and writer, will join forces to describe their experiences in examining and lecturing on internal controls and fraud 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 that the participants can ask the speakers questions and share their own experiences. Other than a basic understanding of internal controls, there is no required prerequisite or advanced preparation to participate in this audio conference.

UPCOMING EVENT
AGA National PDC
10-13 July 2005

Make plans now to attend *the* government financial management education and training conference of the year!

Accountability professionals who choose government service have an obligation to use taxpayers' money as efficiently and effectively as possible. But at the end of the day, a job well done is just not good enough. What's needed is leadership, and it's up to each accountability professional to take an active role in our profession.

Leaders refuse to be left behind. They are well educated on the newest developments in the field and eager to learn as much as they can. Leaders want to make a difference. There is no better place to get the knowledge you need than at AGA's Professional Development Conference & Exposition.

PDC 2005 promises to be an excellent learning and networking opportunity for government financial managers and accountability professionals. Education sessions will provide technical training, useful information on emerging trends, tools to help you become more effective and lessons from the best in the business.

Building leaders for the future begins today—make plans now to attend AGA's PDC and show your commitment to a more accountable government.

Who Should Attend?

If you are involved in government financial management and accountability, then AGA's Professional Development Conference & Exposition is for you. The PDC brings together financial management professionals from government and the private sector, including:

- Accountants
- Auditors
- Budget Staff
- Comptrollers
- Financial Managers
- Human Resource Managers
- Information Technology Professionals
- Inspectors General
- Program Directors
- Treasurers

Reasons to Attend

PDC 2005 promises to be an excellent learning and networking opportunity for government financial managers and accountability professionals. We have planned an outstanding conference program that will give you the chance to:

- Earn 25 CPE hours at outstanding educational sessions
- Learn from nationally recognized leaders in the profession
- Network with the best in the accountability business
- See the latest technological advances in financial management
- Stay up to date on issues that affect your career
- Increase your promotion potential

THE BOTTOM LINE

A Sarbanes-Oxley Companion

By Ms. Larita Killian, CGFM

We've all done it - wax eloquent over the impact of Sarbanes-Oxley. Nod knowingly as conference speakers enunciate the provisions. Scribble earnestly as Washington dignitaries define the impact on federal agencies. After months of buzz and professional posturing, I decided it was time to read the darn thing.

But slowly. Public Law 107-204 of 2002 comprises 66 pages, 11 titles, and 66 sections (what admirable symmetry.) Portions of the law provide detailed operating instructions to the Securities and Exchange Commission and the Public Company Accounting Oversight Board, which was created by the law. The PCAOB may not need to write a procedures manual: Congress wrote it for them.

Here are some aspects of the law that may escape the standard briefing.

The PCAOB has 5 members. Two members, and only 2 members, "shall be or have been certified public accountants." One role of the PCAOB is to register public accounting firms. It is "unlawful for any person that is not a registered public accounting firm to prepare or issue any audit report with respect to any issuer." It helps to remember that a corporation - even an auditing corporation - is a person.

SOX is much about ethics. It requires the PCAOB to issue ethics standards. The law also directs the SEC to change its rules to require public companies (those subject to the SEC) to disclose whether they have adopted a "code of ethics for senior financial officers." Any change or waiver of the code of ethics for senior officials requires prompt disclosure by the filing of Form 8-K (or a successor form). Changes in ethics codes must also be disseminated "by the Internet or by other electronic means."

You'll be relieved to know that thanks to SOX, public companies subject to SEC rules must disclose whether their respective audit committee contains "at least 1 member who is a financial

expert" as defined by the SEC. If not, the company must disclose why not.

Title V addresses conflicts of interest among securities analysts. It constructs "fire walls" between securities analysts and investment bankers in the same company (so that the investment bankers cannot exert undue influence on analysts to sugarcoat reports.) Officials who are involved in investment banking activities may not participate in reviewing performance or setting compensation for securities analysts.

Title VII directs a number of studies by GAO and the SEC. GAO must analyze the impact of consolidation within the auditing industry with regard to higher costs, lower quality of service, impairment of auditor independence, lack of choice, and other factors. The SEC must analyze the role of crediting agencies in operation of the securities market, including "any impediments to the accurate appraisal" of publicly traded companies.

We don't have to rely on the popular press and folklore to retain the memory of ENRON and Global Crossing. Congress has immortalized these phenomena in law. Title VII directs GAO to study the role of investment banks and financial advisers in "the collapse of the Enron Corporation" and "the failure of Global Crossing." Bernie Ebbers (WorldCom) is no doubt feeling overlooked and rejected.

Following 62 pages of disclosure rules, registration requirements, operating procedures, and human resource directive, Title X presents a sentimental reprieve. In three lines of text (excluding title), Title X relays the "sense of the Senate" that the federal income tax return of a corporation should be signed by the CEO of such corporation. This softer touch carries into Title XI where the Federal Sentencing Commission is "requested" to enhance sentencing guidelines for corporate fraud and related offenses.

This ends the back-stage tour of Sarbanes-Oxley. For the main fare, attend the March 10th luncheon where a Deloitte partner will lead a discussion on Public Law 107-204.