



The Baltimore Ledger

JANUARY 2008

Association of Government Accountants Baltimore Chapter



BALTIMORE CHAPTER

www.agabaltimore.org

Achieving Excellence through Human Capital Development

Featuring Tina Sung and Reginald Wells

Thursday January 17, 2008

Snyder's Willow Grove Restaurant

841 N. Hammonds Ferry Road

Exit 8 off 695

<http://www.snyderswillowgrove.com/index.tmpl>

11:30 Registration and Networking

12:00 Lunch

1:00-3:00 Presentation

\$35 Member

\$55 Nonmember



Register online by January 11th

<http://www.agabaltimore.org/registration>

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Alternative Minimum Tax—How It Affects Filing Season 2008

The upcoming tax season is expected to start on time for everyone except for certain taxpayers potentially affected by late enactment of the Alternative Minimum Tax "patch". Following extensive work in recent weeks, the IRS expects to be able to begin processing returns for the vast majority of taxpayers in mid-January. However, as many as 13.5 million taxpayers using five forms related to the Alternative Minimum Tax legislation will have to wait to file tax returns until the IRS completes the reprogramming of its systems for the new law.

IRS has targeted February 11 as the potential starting date for taxpayers to begin submitting the five-related returns affected by the legislation. The February date allows the IRS enough time to update and test its systems to accommodate the changes without major disruptions to other operations related to tax season.

Returns that include the following forms cannot be filed until February 11, 2008:

- Form 8863, Education Credits
- Form 8396, Mortgage Interest Credit
- Form 5695, Residential Energy Credits
- Schedule 2, Form 1040A, Child and Dependent Care Expenses
- Form 8859, DC 1st Time Homebuyer Credit

For further Alternative Minimum Tax updates, visit <http://www.irs.gov/newsroom/article/0,,id=176605,00.html>.



Upcoming Events

February 20, 2008

February Meeting

Speakers:

Jaqueline Hlavin - Defense Contract Audit
Dan Dreibelbis & Jack Greenberg - Construction Auditing

Time: 12:00

Place: Snyder's
3 CPE's



President's Message



Dear Members:

I am very hopeful that you had a peaceful and joyful holiday season and that you are well rested and energized to tackle your goals for 2008.

While I was off over the holidays, I had the opportunity to catch up on my reading and one of the documents that I read was a citizen-centric report written by the U.S. Department of the Treasury entitled, *The Nation by the Numbers: A Citizen's Guide*. This document is a 10 page summary of the financial results of the executive branch of the U.S. Federal Government for fiscal 2007 (www.gao.gov/financial/fy2007/guide.pdf).

I was particularly impressed with the clarity with which it was written. For example, it included the chart on the next page which I found very helpful in showing a non-financial citizen how the various financial statements relate to each other. This Guide is one great example of how government financial managers and the AGA have been able to bring tremendous benefits to the public. I would also like to bring your attention to Table VI which reflects a condensed Statement of Social Insurance (SOSI) for the Federal government as a whole. If it were not for the hard work and dedication of many of the members of our Baltimore Chapter this information would not be available to the public. I would also like to note that the SOSI is the only financial statement which the GAO has been able to render an opinion on, and it was a "clean" or "unqualified" opinion for the first time in 2007. This is a tremendous accomplishment that took much work by many of our Baltimore Chapter members who are employed with the Social Security Administration, the Centers for Medicare

and Medicaid Services, as well as the audit community. Outstanding accomplishment!

Now that we have this information we need to each take a step back and determine what we can do to ensure the financial stability of our government for generations to come. One of my personal goals for this year is to spend the necessary time to fully understand what each of our Presidential candidates' plans are for addressing the major issues and then voting. Time is of the essence and we need to get the right leadership in place in 2008 to ensure the many critical issues are appropriately addressed.

On a lighter note, our Chapter had a super turn out at our combined educational luncheon in December where we partnered with the Information Systems Audit and Control Association to provide 3 outstanding hours of continuing professional education. I would like to also remind you that we have outstanding speakers lined up for our next CPE program on January 17th—Tina Sung from Synergy Works and Reginald Wells from SSA. Both will be discussing *Achieving Excellence through Human Capital*. They are highly recognized in the industry and I am hopeful that each of you will be able to take advantage of this valuable training.

I would like to thank all of you who work so hard to make this Chapter one of the most highly recognized in the country. Without your commitment and dedication we would not be able to provide our Chapter members with the many benefits that we offer.

Best wishes for a healthy and prosperous 2008!

GAO Update

Government Auditing Standards: Implementation Tool: Professional Requirements Tool for Use in Implementing Requirements Identified by "Must" and "Should" in the July 2007 Revision of Government Auditing Standards. GAO-08-210G, December 31.

<http://www.gao.gov/cgi-bin/getrpt?GAO-08-210G>

Staying Connected, Just One Click Away ...

[AGA National](#)
[AGA-DC Website](#)
[AGA-Northern Virginia Website](#)

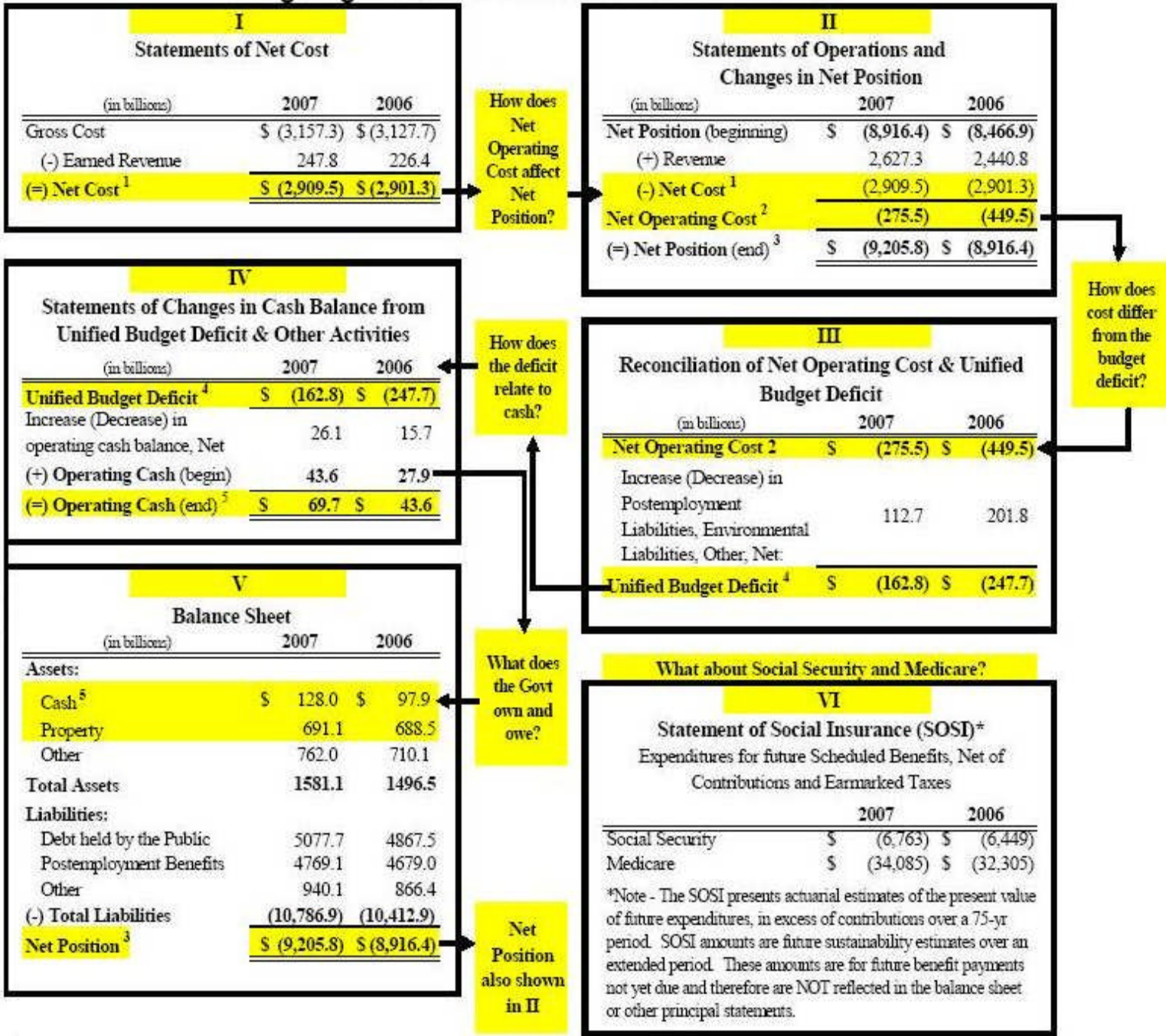


[AGA-Montgomery/PG Website](#)
[MACPA](#)
[AICPA](#)

The following chart highlights the Federal Government's financial results for FY 2007 and shows how the various statements relate to each other.

Image 2

Navigating the Government's Financial Statements



1. The Statements of Net Cost presents the Government's net operating expense, which, when combined with tax and other revenue in the Statement of Operations and Changes in Net Position, yields the Government's Net Operating Cost and shows how the Government's Net Position changed during the year.

2. Net Operating Cost is the Government's net cost, less any 'unearned' revenue (e.g., taxes, fees). The "Reconciliation Statement" shows the primary differences between the Government's accrual-based Net Operating Cost and cash-based unified budget deficit. Net Operating Cost includes a \$6.7 billion adjustment for unreconciled transactions.

3. The Net Position from the Statement of Operations and Changes in Net Position agrees to the Net Position on the Balance Sheet, which is based on the difference between the Government's reported assets and liabilities.

4. The unified budget result is used in the Reconciliation of Net Operating Revenue (or Cost) and Unified Budget Surplus (or Deficit) and the Statement of Changes in Cash Balance from Unified Budget and Other Activities to show how the Federal Government's spending deficit is related to its Net Operating Cost.

5. The Federal Government's spending operating cash balance from the Statement of Changes in Cash Balance from Unified Budget and Other Activities is the same as the operating cash component of the "Cash and other monetary assets" line on the Balance Sheet.

Meet the January Speakers



Tina Sung is a nationally recognized leader in the promotion of excellence in workplace learning and performance. Tina is founder and President of Synergy Works LLC (a minority woman-owned business), which provides strategy and performance improvement consulting services and is affiliated with the Premier Performance Network to deliver Six Sigma programs to the

Federal Government, NGOs and Fortune 500 companies. She recently founded a second company, Experience Matters: the Executive Transition Experts, to help senior executives facing a new job, reorganization, or retirement make a smooth transition to the next stage.

She is the immediate past President and CEO of the American Society for Training and Development (ASTD), the world's leading association of workplace learning and performance professionals, with 70,000 members from more than 100 countries and 15,000 organizations. She grew ASTD's international presence, leveraged technology to improve efficiency, managed a new branding strategy, and introduced a broad range of new products and services.

Tina has 20+ years experience in business and executive management, strategy, marketing, quality, customer satisfaction, human resources, and operations in the public, non-profit, and private sectors. She has a strong track record of innovative problem solving, improving customer satisfaction and financial results, and building high performing teams for start-ups, turnarounds, and large multi-location organizations. She has built a strong reputation for her facilitation, collaboration, and consensus building skills. For seven years, she served on the Malcolm Baldrige National Quality Award Board of Examiners, an award program established by the U.S. Congress to recognize the highest performing organizations in the United States.

Tina is an award-winning leader and expert in Quality improvement. She was a co-founder of the Federal Quality Institute, a driving force for bringing quality principles to government during the Reagan/Bush administration, and was appointed the Executive Director of the Federal Quality Consulting Group in the Department of the Treasury, a unique fee-for-service consulting service to top executives within the government. In 1999, Fast Company magazine and the Innovation Network conferred the "George Land World Class Innovator Award" on the Group for its entrepreneurial approaches to serving government leaders.

Tina was featured on the January 2000 cover of Quality Progress magazine, and in its cover story "21 Voices for the 21st Century." She was recently inducted as a Fellow in the World Academy of Productivity Science for her longstanding contributions to the quality of work and life and has been quoted in numerous magazines and books

worldwide on trends in workplace learning and performance. She is a sought-after keynote speaker and has inspired audiences in Germany, Korea, Japan, South Africa, Australia, Mexico and the US.

Tina also served six years as an advisor to the Office of the Vice President's National Performance Review and the National Partnership for Reinventing Government. She was Staff Director of the Federal Advisory Committee on Excellence in Customer Satisfaction and oversaw the introduction of the American Customer Satisfaction Index (ACSI) in the federal government. Results have been reported annually in the Wall Street Journal for the past seven years.

Prior to that, she held key senior executive service (SES) positions in the Social Security Administration (SSA) in claims operations and information systems and in the Department of Health and Human Services human resources and regional operations serving 150,000 employees. In these roles, she managed large-scale workforces and budgets and received several awards for her outstanding contributions. She held top-secret clearance and was an Ethics Officer for SSA.

Tina is on the Board of Directors and Audit & Finance Committee of the Center for Transformation and Strategic Initiatives; on the Advisory Board of the Institute for Inclusion; a member of the Organization of Chinese American Women; and is a founding member and former vice chair of the Asian American Government Executives Network, a non-partisan organization of the highest ranking Asian Pacific American career and appointed executives, Foreign Service officers, legislative and judiciary members, and military officers in Federal, state, and local governments. She served on the Treasury Department's Franchise Board to establish policies and procedures for innovative fee-for-service business models in government. She is on the Board of Advisors of Shambaugh, an international leadership development company.

She is a principal with the Council for Excellence in Government. She is on the Editorial Advisory Board of Gazelles, Inc., the premier executive development program for leaders of firms with 30 to 2000 employees. She is also a Certified Association Executive.

Tina graduated cum laude from Princeton University. She completed Harvard's John F. Kennedy School of Government Program for Senior Managers and participated in the prestigious President's Executive Exchange Program sponsored by the White House. During her Exchange year, she worked at the J.I. Case Company in Racine, Wisconsin, a manufacturer of heavy equipment. She attended the Federal Executive Institute's Executive Leadership & Management Program. She served as Vice Chair of the Special Gifts Committee of her Princeton University class which raised over \$1 million this year.

Meet the January Speakers (continued)



Reginald F. Wells was named Deputy Commissioner of the Social Security Administration's (SSA) Office of Human Resources effective July 15, 2002 after serving short tenures as Deputy Associate Commissioner for Disability Program Policy and Senior Advisor in the Office of Disability and Income Security Programs. Dr. Wells also serves as the Chief Human Capital

Officer for SSA. In his capacity as Deputy Commissioner for Human Resources, Dr. Wells oversees a staff complement of 400 employees with an operating budget of \$100 million.

Dr. Wells served as Deputy Commissioner of the Administration on Developmental Disabilities from October 1994 to April 2002. He shared with the Commissioner full responsibility for planning and directing 25 federal staff and programmatic activities, including the University Centers, Developmental Disabilities Councils, Protection and Advocacy Systems and Projects of National Significance with a program budget of over \$122 million.

From October 1997 to May 1998, Dr. Wells served as the Acting Commissioner of the Administration on Developmental Disabilities in the United States Department of Health and Human Services' Administration for Children and Families (ACF).

Prior to his appointment in the Administration on Developmental Disabilities, Dr. Wells had 10 years of extensive public sector experience with the District of Columbia's (D.C.) Department of Human Services. During his tenure, he served as both Deputy Commissioner and Acting Commissioner for the D.C. Commission on Social Services. The Commission on Social Services had a staff complement of 2,600 employees and an operating budget

of \$450 million to offer a broad array of social services, including services for people with developmental disabilities; child welfare services; juvenile justice services; emergency shelter; vocational rehabilitation; Aid to Families with Dependent Children and JOBS.

Previously Dr. Wells managed Essex County's New Jersey long term care/geriatrics facility and was instrumental in operating the 1,100 bed psychiatric hospital. He also monitored and evaluated citizen services and worked as a research associate for the National Center on Black Aged.

Throughout his career, Dr. Wells has received many awards. These include the 2006 Presidential Rank Award for Meritorious Executives; the U.S. Department of Health and Human Services Secretary's Award for Distinguished Executives; the Distinguished Public Service Award from the Government of the District of Columbia; and Special Recognition Awards from the U.S. Administration on Developmental Disabilities and the D.C. Rehabilitation Services Administration.

His current and past professional and volunteer affiliations include: Goodwill Industries of the Chesapeake, Inc.; Covenant House Washington; District of Columbia ARC; DC Developmental Disabilities Council; DC Medical Care Advisory Committee; and Steering Panel Member, Nonprofit Governmental Contracting Project, the Union Institute, and Office for Social Responsibility. Dr. Wells is licensed as a nursing home administrator in New Jersey and the District of Columbia.

In 1980, Dr. Wells received a Ph.D. in Psychology from Temple University in Philadelphia. He also earned his M.A. in psychology from Temple University and B.A. in psychology and sociology from American International College.

AGA Baltimore Volunteer Opportunity: Our Daily Bread - Soup Kitchen

AGA Baltimore will be volunteering at the Baltimore based soup kitchen *Our Daily Bread* on February 23, 2008 from 9am to 1pm. We invite any member to volunteer at *Our Daily Bread* located at 411 Cathedral Street in downtown Baltimore to assist in serving a hot meal to the needy. This has proven to be a worthwhile event for the chapter in years past.

Our Daily Bread provides a hot, nutritious lunch for anyone in need every day of the year. They also serve weekday breakfast to the elderly and those with special needs. In addition, groceries are made available to members of the "Food Club" and ODB serves as the mailing address for guests who have no permanent residence. Recognizing that their guests often need more than food in their quest for self-sufficiency, Catholic Charities has established two additional services at ODB that provide emergency services and employment assistance.

Anyone wishing to volunteer with the chapter in February should call Deborah Kinsey at 410-966-6957 or email at Deborah.kinsey@ssa.gov no later than January 31, 2008 to confirm their spot.



December Training Recap

On Thursday, December 13 2007, the AGA Baltimore Chapter held its annual joint meeting with the Central Maryland Chapter of the Information Systems Audit and Control Association (ISACA).

The guest speaker was Sam Bower, a manager at the CPA firm McKonly & Asbury. At McKonly & Asbury, Mr. Bower provides information systems consulting services to clients in areas such as information systems best practices, internal controls review and testing, Sarbanes-Oxley compliance, and forensic accounting.

Mr. Bower began the presentation by discussing the Federal Information Systems Management Act of 2002 (FISMA), which requires federal agencies to establish an integrated, risk based information security program that adheres to high-level requirements governing how information security is conducted within their agency. Overall it places requirements on government agencies to improve the security of federal information and information systems. It provides a consistent framework for protecting information by developing adequate controls and provides a mechanism for effective oversight of federal security programs. Mr. Bower also discussed the relationship between the National Institute of Standards and Technology (NIST) and FISMA. NIST provides guidance and standards on how to implement FISMA. This includes providing guidance for selecting appropriate security controls for information systems, assessing security controls in information systems, determining security control effectiveness and certifying and accrediting information system.

During the second half of the session, Mr. Bower focused on Disaster Recovery Planning and how to approach developing and analyzing a business continuity plan's information technology requirements. He gave the audience information on how to avoid disasters - store key data off site, employ back ups and system logs, use anti-virus software and use and regularly test anti-theft systems. Mr. Bower then gave a list of steps and details about how to plan for disaster recovery:

- Obtain commitment from management;
- Establish a contingency planning workgroup;
- Perform a contingency plan capability assessment;
- Perform a risk assessment;
- Establish system priorities;
- Analyze and define requirements for recovery; and
- Design the final program for contingency operations.

Mr. Bower stressed the importance of creating a disaster recovery plan. He stated that natural disasters have impacted more than 30% of all small businesses. Of these companies that have had a loss of computerized records, 43% never re-open, 51% close within two years and only 6% will survive in the long term. Without a recovery plan, companies will lose data, lose time and money due to ease of operations and lose customer's confidence in your company.

Current federal spending track called 'unsustainable'

The Congressional Budget Office presented a long-range budget forecast Thursday warning that due to massive increases in projected health care costs, "under any plausible scenario, the federal budget is on an unsustainable path." It said without substantial spending cuts or revenue increases the soaring federal debt "could seriously harm the economy." CBO Director Peter Orszag told the House Budget Committee that "there are only two alternatives: increases in revenues well beyond anything the United States has ever seen, or cuts in spending, or some combination of the two." Although the aging population will cause Social Security outlays to increase nearly 50 percent in 75 years, the major cause of the surge in spending is a nearly fivefold jump in the projected cost of Medicare and Medicaid, the forecast showed. "The heart of the problems is that health care costs will literally consume the U.S. economy," House Budget Chairman John Spratt, D-S.C., said. "Those are figures that cannot be ignored."

House Budget ranking member Paul Ryan, R-Wis., called rising health care costs the single greatest threat to the nation's economic health. Ryan noted that the federal government spends one of every five dollars of the gross domestic product. If the nation continues on its path, the government would spend one of every two dollars, he said. "If we get to that level, it will cripple the U.S. economy and any hope we have of competing in the world economy," Ryan said. Spratt observed that Orszag saw ways to slow the growth in health care cost without reducing the quality of care. "It is critical that we take advantage of that opportunity," the chairman said.

Senate Budget Chairman Kent Conrad, D-N.D., in a statement, blamed much of the projected fiscal crises on what he called President Bush's "short-sighted policy of unpaid-for tax cuts and increased spending" that added \$3 trillion to the national debt. Conrad said Bush now is "trying to fool the American public into believing he is serious about fiscal responsibility" by threatening to veto domestic spending bills. Members of the House panel took different views of the crisis CBO predicted, with Democrats focusing more on how to save the entitlement programs and Republicans expressing concerns about the tax increases that might be needed to reduce the crushing federal debt. Spratt and Ryan focused on Orszag's statement that a comparison of the wide variance in the cost of health care across the nation showed the possibility of reducing the cost. CBO's data showed that health care in some parts of the nation cost half as much as in other areas, with no difference in quality. Orszag said the government could save substantial amounts if it would change the current "strong financial incentives for more health care" to favor "better care."



SIXTH ANNUAL NATIONAL
LEADERSHIP CONFERENCE

February 21–22, 2008
Ronald Reagan Building and International Trade Center
Washington, D.C.

14 CPE Hours

Dynamic Leadership for Changing Times

All government financial managers are committed to accountability, efficiency and improving the business of government, but it's easy to focus on one small part of the puzzle instead of the big picture. Learn how to make a real difference at AGA's Sixth Annual National Leadership Conference, set for February 21 – 22, 2008, at the Ronald Reagan Building and International Trade Center in Washington, D.C.

The conference is centered on the theme "Dynamic Leadership for Changing Times," and few fields change as quickly as government financial management. Staying up to date on new regulations, while maintaining a clear vision of government transformation, can be accomplished through the best training. Top decision-makers, from all levels of government, will lead educational sessions. The Exhibit Hall will showcase the latest tools to help agencies perform at top efficiency. Networking events scheduled throughout the conference provide opportunities to swap ideas, meet colleagues from around the country, and perhaps find solutions to common problems.

For more information, visit http://www.agacgfm.org/nlc_2008/index.htm.

Featured speakers include:

- **Martin J. Benison, CGFM**, Comptroller, Commonwealth of Massachusetts
- **Douglas J. Bourgeois**, Director, National Business Center, U.S. Department of the Interior
- **Jay Carney**, Washington Bureau Chief, *Time* magazine
- **Thomas N. Cooley**, Chief Financial Officer and Director, Office of the Budget, Finance and Award Management, National Science Foundation
- **Zack E. Gaddy, CGFM**, Director, Defense Finance and Accounting Service, U.S. Department of Defense
- **Diana Jones Ritter**, Commissioner, Office of Mental Retardation and Developmental Disabilities, State of New York
- **David M. Walker, CPA**, Comptroller General of the United States, U.S. Government Accountability Office

Register Now and Save! Early Registration Deadline: January 25, 2008.

Hotel Registration deadline is January 31, 2008 to secure the AGA room rate of \$199.

To reserve your hotel, click here: [JW Marriott Hotel Pennsylvania Avenue](#).

AGA National Audio Conference on Using Internal Controls to Improve Operations Set for Feb. 6, 2008, 2 – 3:50 p.m. (EST)

AGA, in conjunction with the National Association of State Auditors, Comptrollers and Treasurers (NASACT) and the Association of Local Government Auditors (ALGA), is pleased to announce an increasingly important topic to our audio conference schedule—using internal controls to improve financial and program operations.

Good internal controls can be used for far more than just making sure we have the right numbers in the financial statements. Good controls can improve accountability, prevent problems and most importantly, improve the delivery of services to the public. For example, one area is grants management. In this audio conference, find out how one State is using controls to improve its grant management process to provide better oversight and accountability for grants all the way down to the sub-recipient level.

Further, too often government professionals focus on the budget cycle or a mayor's, governor's or President's term. Projects come and go. How does an organization build and sustain a strong internal control environment that does not fall into complacency? Hear how one Federal agency is integrating its internal control program with its enterprise risk management program and business modernization activity.

But what would any discussion of internal controls be without including the COSO framework and understanding its concepts? Listen as one of our presenters discusses controls as a motivator. The primary focus of this segment of the audio conference is applying four very important conceptual models: COSO Integrated Framework of Internal Control; Maslow's Hierarchy of Needs; Herzberg's Hygiene and Motivator Factors; and the Situational Leadership Model. This unique approach to applying human behavior concepts to internal control applications should be quite interesting and thought provoking.

To share their expertise in internal controls are **Janet Hayes, MBA, CPM, CICA**, Director of the Management Services and Nongovernmental Compliance Division, Office of the State Auditor, State of North Carolina; **Michael L. Piazza, MBA, CICA**, Principal Associate and lead consultant of Professional Development Associates and Director of Program Development and Training for the Institute for Internal Controls; and **Martha J. Stearns**, Central Site Director, Cleveland Center, U.S. Defense Finance and Accounting Service.

Please join us for two hours of lively discussion about this important and timely topic. In addition to the speakers' commentary, there will be approximately 20 minutes for Q & A so that the participants can ask the speakers questions and share their own experiences. Cost: \$249 per site (UNLIMITED ATTENDANCE) if you register by Feb. 1, 2008 and \$299 thereafter. **SPECIAL PROMOTION:** Register five or more offices from your government agency or CPAG firm and receive a 20 percent discount (so the price would be \$200 per site)..

You can [register online, or print the registration form or special promotion form](#) and fax it to 703.684.6933.

For questions regarding registration, please contact [Maria Lucas](#) at 800.AGA.7211 ext. 308.

New Year's Resolutions to Enhance Your Federal Career

By [John Grobe](#) [Fedsmith.com](#)

New Year's resolutions mainly have to do with items such as health and relationships. Sometimes they also have to do with our careers.

However, we often find that our career related resolutions suffer the same fate as many of the others we make: that is – they fall by the wayside.

To make all of your resolutions more successful, break your broad resolutions down into easily achievable steps, monitor the completion of those steps and celebrate your small successes. Here are suggestions you can use for small resolutions that will help you move toward the larger goal of finding a better job.

1. *Improve your paperwork.* These days, "paperwork" is a term used by those who chronologically resemble me to describe the data you submit when applying for a job. Whether your paperwork is really on paper, or whether it is submitted electronically, its quality has a big effect on the success of your job search efforts. This is especially true in the federal job application process. Review your resume or application form as well as your KSA statements. Make sure they have the right keywords, showcase your accomplishments and are grammatically correct. Have others, including perhaps a career advisor, review your paperwork/data.
2. *Focus on your immediate career goal,* not just on the fact that a job has a higher grade or that it is different from your current situation. Do you have a specific job you want to move to? Or, are you simply interested in moving

from the job you now have? The more focused you are on where you want to go; the easier it will be for you to get there. Investigate opportunities within your organization, focusing on the skills required, the working conditions and the satisfaction you will receive.

3. *Improve your qualifications.* If you need further education or certification in order to qualify for the job you are seeking, take the necessary steps to get it. Each year (or semester) you delay keeps you from getting any closer to your goal. Many years ago a lady wrote Ann Landers, questioning whether or not she should go back to school and get her degree. She worried about being 45 years old with a degree. Ann's answer was that she would be a lot better off than being 45 years old without a degree – which is where she would be if she didn't go back to school.
4. *Hone your interviewing skills.* How you present yourself in an interview can make you stand out from the crowd in the promotion process. Participate in mock interviews and anticipate the questions you will be asked.
5. *Maintain a positive attitude.* If you visualize your success, you will be more likely to achieve it than if you don't. Realize that finding a new and better job is not an overnight event and plan your job search accordingly.

Follow these suggestions and you have a great chance to be successful in 2008.

Nominate Leaders for National Awards

AGA's National Awards Committee is now accepting nominations for [13 National Awards](#) that recognize the leaders advancing our profession and setting the standards of excellence. The awards will be presented during AGA's Professional Development Conference & Exposition in Atlanta, GA, July 27–30, 2008. In many cases, individuals do not have to be members of AGA to be eligible. All [nomination forms](#) are due no later than **Friday, April 4, 2008.**

For more information contact [Michiyo Wheeler.](#)



Top Ten Ways To Ensure New Years Resolution Success

By Amy Ahlers



Did you know that fewer than 10% of people who set New Years' Resolutions actually achieve them? How can you ensure YOUR success? Try using the Top 10 Tips below.

1. Write Them Down. It's a fact: writing down your goals gives you a higher chance of success.
2. Commit. Move beyond the land of "good ideas" to the land of true "commitment". Make the decision that you will show up for your goals. Perhaps you can do a ritual or ceremony to symbolize your commitment.
3. Tell People. Let your biggest fans in on your new commitments and goals for the year.
4. Get Accountability. Even better than just letting others in on your "secret" dreams and goals-get some accountability. Meet for lunch once a month with a group that will

ask you, "So, how's it going with your goal?" Hire a Coach. Talk to your best friend or partner. Get some support!

5. Make a Plan. Ensure success with a step-by-step plan. Electric Kites Success Coaching loves to work backwards by starting with the end vision of where you want to be and working backwards to where you are today. You'll find an easy action plan to make your goals a reality.

6. Do a Goal Check-In. Before you decide on what you'll take on for the year, make certain you can answer, "YES!" to the following questions: "Am I the primary reason for setting this goal (vs. your mom, boyfriend, wife, boss, society)? Do I feel alive and energized by this goal? Is this goal in line with my life purpose or mission?"

7. Get Real! If you're contemplating putting a goal down that you always put down and never achieve, take a second look. How will this goal end DIFFERENTLY this year? Is this goal something you need to let go of? What purpose is it serving you each year? What is the good enough reason to truly commit?

8. Focus With Reminders. Once you've got your goals and plan in place, figure out ways to remind yourself. Some Electric Kites' clients post their goals in on their bathroom mirror or in their car. Others put reminders in their palm pilots or cell phones. Figure out what works for you.

9. Believe and Visualize. Do you know the story about the group of basketball players who spent one hour visualizing making baskets, while another group actually practiced? The visualizing players had better seasons! So visualize yourself on New Years Eve 2007 with all your goals achieved. What would that look like? How would it feel? Visualize once a day and see the difference it can make in your life.

10. Be CONFIDENT in your ability to achieve your success!

May 2008 be the year that your goals and dreams are realized!



Member Spotlight

This month's featured AGA member is Bonnie Kind, Associate Commissioner for Budget at the Social Security Administration since August 2007. In this capacity Bonnie provides executive leadership and direction in administering a comprehensive program of budget policy, formulation, presentation, and execution. She develops estimates for and secures and manages the financial resources needed by SSA and its employees to deliver high quality service and to ensure stewardship of Social Security programs and resources.



and accounting practices at NSA. Under her leadership, the Agency issued its first Performance and Accountability Report, revitalized its Internal Control Program and significantly improved its budget formulation and execution processes. At the current time, NSA is preparing for its first Financial Statement Audit.

Bonnie has been active in the Federal Financial Management Community where she personally spearheaded the development of an Intelligence

Community Financial Officer group that fosters collaboration between Intelligence Community Agencies on important financial matters. In addition, Ms. Kind was a member of the Defense Intelligence Agency (DIA) Audit Committee and provided expert financial advice to help DIA improve its financial organization.

Bonnie is no stranger to SSA. She has held a variety of financial management positions with increasing responsibility from 1977-1998. One such position was the Deputy Associate Commissioner for the Office of Financial Policy and Operations from 1978-2002, where Bonnie managed a workforce of 320 employees and was responsible for SSA's financial management program. Under her leadership, SSA was recognized for excellence in Federal financial management by a variety of organizations, including the Government Executive Magazine, the Association of Government Accountants and Congressman Horn. Bonnie also acted as the Social Security Administration's Senior Representative to the Critical Infrastructure Assurance Office (now part of the Department of Homeland Security) and coordinated and implemented national security and critical infrastructure protection policies and Presidential directives.

Bonnie is a Certified Public Accountant, Certified Government Financial Manager, Certified Defense Financial Manager, and Certified Acquisition Professional. She recently received the Presidential Rank Award, Meritorious Executive Award presented February 15, 2007. Bonnie graduated magna cum laude from the University of Maryland with a Bachelor of Science in Accounting and from Loyola College with a Master of Business Administration degree.

Prior to returning to SSA in August 2007, Bonnie served as the Chief Financial Manager/Comptroller from May 2006-July 2007 and Comptroller and Deputy Chief Financial Manager from October 2002-May 2006 at the National Security Agency. Bonnie provided executive leadership and management over a large-scale financial organization and oversaw NSA's financial management, accounting, and budgeting activities, managed, developed and implemented large-scale financial systems. Bonnie substantially improved budgeting, financial management

A native of Baltimore, Maryland, Ms. Kind is an exercise fanatic and loves to play golf. She and her husband, Rick, reside in Owings Mills, Maryland. Rick is an attorney in Baltimore and is a partner with the law firm of Kind and Dashoff. They have two sons, Justin, 22, and Ryan, 19.

Bonnie has been an AGA member since April 1994. For many years Bonnie held positions of leadership in the AGA and helped to produce the AGA's Professional Development conferences. Bonnie has been a speaker at the AGA Baltimore chapter training sessions many times to discuss a variety of financial management topics.

2008 Scholarship Applications Being Accepted

Are you or a family member pursuing undergraduate or graduate studies in disciplines such as accounting, auditing, budgeting, economics, finance, information technology, public administration, etc.? If so, consider applying for an AGA National Academic Scholarship. Each year, AGA awards:

- Up to four \$3,000 full-time merit scholarships to AGA members and their family members.
- One \$1,000 part-time merit scholarships to AGA members and their family members.
- One \$3,000 community service scholarship.

Applications are due **March 31, 2008**. Apply now and take full advantage of your AGA membership. For more information contact Michiyo Wheeler.

Retirement Planning—Last Minute Tips by Tammy Flanagan

If you are among the group of people who will be retiring soon, let me be among the first to offer congratulations on your career of dedicated federal service. As a final send-off, here are some tips for your last days on the job.

Review your final retirement estimate. You did get a retirement estimate, didn't you? If not, now's the time to ask human resources for one. Check the dates and reported salaries, analyze your survivor options, if applicable, and look for any comments that were added. Make sure you understand what it says. Much of what goes on this final estimate will be the same information that is transferred to the Office of Personnel Management and used to determine your retirement benefit.

Stay connected. Ask for the best way to contact your retirement specialist and payroll office after you retire (phone, e-mail or U.S. mail). A specialist can be helpful if you have a question about your retirement computation, insurance coverage or service history. And if you have a question about your final leave payment, your final Thrift Savings Plan contributions, taxes on your leave payment or your final pay check, you will want to be able to contact your payroll office.

Stay in touch. Be sure to remember to keep your address and contact information current with your agency during the transition period (after you retire and prior to your communications from OPM). Let them know if you are moving, going on a trip across the country, or spending the winter in Florida. The same goes for OPM and TSP officials. You will probably be placed in an "interim" retired status while OPM is finalizing your claim. That means OPM might need to contact you in the first few months following your retirement while they review all of your application materials. Throughout your retirement, it is important to update your address if it changes.

Sign everything. Your retirement application needs a signature. You need to sign a form called Certified Summary of Federal Service before retirement. It provides a list of your federal service attached to the documentation of your service that is going to be used to compute your retirement. Look this over carefully, to be sure all of your federal service is accounted for. If your spouse is waiving full survivor benefits, a notarized consent must be provided. Ask your retirement specialist to review your application to be sure you've completed all of the forms and filled in all of the blanks. This should be part of the retirement process.

Copy everything. You should maintain a copy of your retirement application as well as all the supporting documentation. If you have questions, you may wish to

refer to the application or to your service history documents. Of course, you should have maintained copies of your service history throughout your career, but if you don't have copies of your Notification of Personnel Actions (SF 50's) and your military records, be sure to obtain a copy before these documents leave your agency.

Designate beneficiaries. You also should have copies of your beneficiary designations for your retirement, life insurance and TSP account. To be valid, they must be certified by OPM, your agency or the TSP. If you don't have copies, it might be a good time to file new beneficiary designations. The forms are available here.

Make IRA contributions. My friend Bob Leins, an accountant, offers this tip: If you retire on Dec. 31 or Jan. 3, your last pay check and your payment for unused annual leave will arrive in 2008, and thus will be counted as earned income for 2008. You will be able to make an IRA contribution of \$5,000 and if you are 50 or older, you can make an additional \$1,000 catch-up contribution. Some people may qualify for Roth IRA contributions, depending on your 2008 income. You cannot contribute to the TSP from your lump sum annual leave payment, however. If you are retiring later in 2008 but before the end of the year, you can plan to contribute the maximum to your TSP account prior to your retirement by adjusting your payroll allotment. Here's some additional information on traditional vs. Roth IRA's.



If you're in NSPS... If you are retiring under the National Security Personnel System, to be eligible for a performance payout you must be in NSPS on the day of the payout. This means you will miss out on the payout by leaving on Dec. 31 or Jan. 3. You may have to decide if getting the lump sum leave payment for more than 240 hours is more important than the performance payout you are due to receive. In this case, you may want to postpone your retirement until Jan. 31 (if you're under the Federal Employees Retirement System) or Feb. 1 (if you're under the Civil Service Retirement System). For more information, see my columns When to Retire (July 20) and Best Dates to Retire 2008 (July 27).

Empty out your FSA. Be sure to incur expenses in your health care flexible spending account prior to your date of separation. If you have a 2007 balance, you will not be able to submit claims for expenses incurred after your date of separation.

And Finally... If you are reading this and thinking you would like to retire, but you don't know where to start, here's a [checklist](#) for employees who are thinking about retirement.

2007-2008 Training Schedule

Date	Location	Topic/Speaker	CPE'S	Member Cost	Non-Member Cost
2/20/08 Wednesday	Snyder's	Joint Meeting with IIA - AGA Sponsor Defense Contract Audit Agency Audits Speaker: Jacque Hlavin, DCAA Branch Manager Construction Auditing Dan Dreibelbis & Jack Greenberg, Clifton Gunderson	3	TBD	TBD
3/26/08 Wednesday	Maritime Institute	Annual Fraud Conference Fraud Issues Speakers: Hilton Green, Inspector General for Baltimore City David Hancox, Director, Division of State Government Accountability for the State of New York Dan Dreibelbis & Jack Greenberg, Clifton Gunderson	8	TBD	TBD
4/17/08 Thursday	Snyder's	Early Careers Focus Career Development Speaker: Bill Broadus, Jr., CPA, CGFM Mary E. Lechner, CGFM, CPA	2	TBD	TBD
5/15/08 Thursday	Radisson Hotel at Cross Keys	Annual Awards Meeting Speaker: Samuel T. Mok, CGFM, CIA AGA National President-Elect	1	TBD	TBD

PDC Hotel Now Accepting Reservations

The 2008 Professional Development Conference will be held July 27-30, 2008 in Atlanta, Georgia at the Atlanta Marriott Marquis. The room rate is \$129 (plus tax). Rate are only guaranteed until **July 6, 2008 or until the block is sold out**. Reservations received after the block has been filled will be made on a space-available basis and may be subject to higher rates. AGA National encourages everyone to make their reservations early for the best price and availability.

To make a reservation, call the hotel at 888.829.1396 and mention you are attending the "AGA PDC" to receive the discounted rate. A credit card is required to guarantee the reservation. You may also reserve a room online by clicking on: [Atlanta Marquis Marriott](#).



Member News

Congratulations to Stephanie Bosworth of SSA on her promotion to Deputy Director of Finance!
 Good luck in the new year Stephanie!



Become a **Certified Government Financial Manager (CGFM)**



- 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 14,000 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.



AGA National is sponsoring the CGFM training series at the Maritime Institute (near BWI Airport). The series includes three courses designed to provide a solid foundation in auditing, accounting, financial management and benefit from this valuable training. The courses, dates and fees are:

<u>Course 1**</u>	<u>Course 2**</u>	<u>Course 3**</u>
<i>The Governmental Environment:</i>	<i>Governmental Accounting, Financial Reporting and Budgeting:</i>	<i>Governmental Financial Management and Control:</i>
Tuesday	Tuesday thru Thursday	Wednesday and Thursday
March 18, 2008	April 22 – 24, 2008	March 19 & 20, 2008
8 CPE hours	3 days	2 days
\$227.00*	24 CPE hours	16 CPE hours
	\$665.00*	\$453.00*

**The cost includes all day training, lunch, and a copy of the course materials*

***Interested participants may take one, two, or all three classes; however, additional course offerings beyond these dates may not be available in Baltimore*

For more information on the CGFM and examination process, please go to <http://www.agacgfm.org/cgfm/index.cfm>.

Special Note to Federal Agencies: In order to secure the training, interested participants should obtain proper approval from individual supervisors and reply with their desired courses to Chasity Crawley, e-mail: chasity.crawley@ssa.gov. Seating is limited.

Questions or concerns should be directed to Chasity Crawley, CGFM, Chasity.Crawley@ssa.gov, or Phone: 410-966-7694.

Ring in the New Year with Auld Lang Syne

Auld Lang Syne by Robert Burns

Should auld acquaintance be forgot,
and never brought to mind?
Should auld acquaintance be forgot
and days of auld lang syne?

For auld lang syne, my dear,
For auld lang syne,
We'll take a cup o' kindness yet
For auld lang syne

We twa hae run about the braes
And pou'd the gowans fine;
we've wander'd mony a weary foot
Sin' auld lang syne

We two hae paidled i' the burn,
Frae mornin' sun till dine;
But seas between us braid hae roar'd
Sin' auld lang syne

And here's a hand, my trusty friend,
And gie's a hand o' thine;
We'll take a cup o' kindness yet
For auld lang syne

Should auld acquaintance be forgot,
and never brought to mind?
Should auld acquaintance be forgot
and days of auld lang syne?

For auld lang syne, my dear,
For auld lang syne,
We'll take a cup o' kindness yet
For auld lang syne



"Auld Lang Syne" is sung at the stroke of midnight in almost every English-speaking country in the world to bring in the new year. At least partially written by Robert Burns in the 1700's, it was first published in 1796 after Burns' death. Early variations of the song were sung prior to 1700 and inspired Burns to produce the modern rendition. An old Scotch tune, "Auld Lang Syne" literally means "old long ago," or simply, "the good old days."

The first rooftop celebration atop One Times Square, complete with a fireworks display, took place in 1904. The New York Times produced this event to inaugurate its new headquarters in Times Square and celebrate the renaming of Longacre Square to Times Square. The first Ball Lowering celebration atop One Times Square was held on December 31, 1907 and is now a worldwide symbol of the turn of the New Year, seen via satellite by more than one billion people each year. The original New Year's Eve Ball weighed 700 pounds and was 5 feet in diameter. It was made of iron and wood and was decorated with 100 25-watt light bulbs.

It was thought that one could affect the luck they would have throughout the coming year by what they did or ate on the first day of the year. For that reason, it has become common for folks to celebrate the first few minutes of a brand new year in the company of family and friends. Parties often last into the middle of the night after the ringing in of a new year. It was once believed that the first visitor on New Year's Day would bring either good luck or bad luck the rest of the year. Special New Year foods are also thought to bring luck. Many cultures believe that anything in the shape of a ring is good luck, because it symbolizes "coming full circle," completing a year's cycle. For that reason, the Dutch believe that eating donuts on New Year's Day will bring good fortune.

Many parts of the U.S. celebrate the new year by consuming black-eyed peas. These legumes are typically accompanied by either hog jowls or ham. Black-eyed peas and other legumes have been considered good luck in many cultures. The hog, and thus its meat, is considered lucky because it symbolizes prosperity. Cabbage is another "good luck" vegetable that is consumed on New Year's Day by many. Cabbage leaves are also considered a sign of prosperity, being representative of paper currency. In some regions, rice is a lucky food that is eaten on New Year's Day.

Baltimore Member Happenings

Winter Fun Pictures



Kristina Poist and her daughter and husband posing at their Tacky Christmas Sweater Party, December 2007.

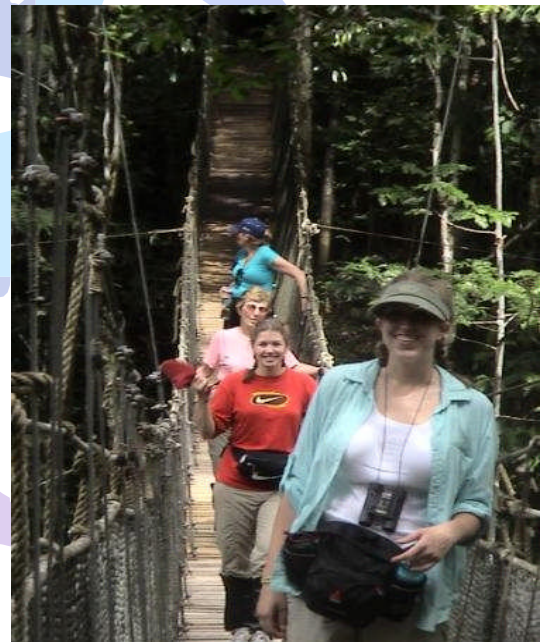
Are you tired of seeing the same old faces?

Well, lets start the new year out fresh. We can start seeing some new friendly faces on our Member Happenings Page with your help.

Please submit your photos to newsletter@agabaltimore.org



Shannon Wittman's daughter, Ava, opening Christmas gifts from Santa, December 2007.



Briana Yoho in the Amazon on a swinging bridge during her trip to South America in December.

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We're on the web!
www.agabaltimore.org

To all of the members who submitted articles for the monthly newsletter, we say Thank You! For **February**, please make any submissions by **January 22, 2008** by contacting the Editorial Committee, Newsletter@agabaltimore.org.

