



ASMC - Washington Chapter



A Five Star Chapter

October 2008

DATE: 19 NOVEMBER 2008 MEETING TIME: 11:30AM PLACE: HOLIDAY INN EISENHOWER

Sponsored by: UNITED STATES NAVY

### **President's Message President, ASMC Washington Chapter**

With the new President-elect, we will begin a major transition in this country and in the Department of Defense. Educating the new senior civilian leadership of political appointees at DoD, and implementing their new ideas into the Department should keep us all very busy over the next several months. The new Congress will probably also bring some additional challenges when the new year begins.

Please remember to join us for our Holiday Social on Wednesday 17 December at the Army-Navy Country Club. This can be a great festive networking opportunity. This year's social is sponsored by the United States Army and will take place of the monthly luncheon. Please contact your service secretary for additional details.

I would like to remind all members that the new cost of the monthly luncheons is \$10 for members of our Chapter. Please get the word out and help us improve the attendance at the luncheons.

Finally, I would like to wish the entire Washington Chapter and their families a Happy Thanksgiving.

Col Tom Fuhrer  
President  
ASMC, Washington Chapter

**Speaker: Mr. David F. Bice**  
**Executive Director**  
**Joint Guam Program Office**  
**Assistant Secretary of Navy (I & E)**  
**Topic: "The Uniqueness of**  
**Joint DoD Financing"**



David F. Bice is Executive Director, Joint Guam Program Office for the Assistant Secretary of the Navy, Installation and Environment (ASN (I&E)) in Crystal City, VA. He is responsible for all planning, integration of the Department of Defense infrastructure capabilities, master plan development, program and budget synchronization, construction oversight, government and business coordination, and strategic communications for the realignment of military forces to Guam.

Mr. Bice has over 30 years of experience in leadership including operations, program, and financial management.

His financial experience ranges across many disciplines to include Financial and Auditing. Currently he maintains oversight over Government of Japan's Mamizu funding, Government of Guam's funding, and U.S. appropriated dollars to include Operation and Maintenance, Military Construction, Family Housing, Military Personnel, and Procurement dollars in support of Guam redevelopment effort. Prior to her current position, Mr. Bice served as the Inspector General for the Marine Corps.

## !!UPCOMING EVENT!!

Please remember to mark your calendar, December 17, 2008, Chapter Holiday Social to be held at the Army Navy Country Club in Arlington.

### FEATURE ARTICLE

#### Fiscal Responsibility

by Rainy Lowery, Navy

The challenges facing chief financial officers are as diverse as the services, commands, and agencies they serve. Whether administering grants, collecting fees for services, paying benefits, deploying troops to war, or relocating Marines from Okinawa to Guam, services, commands, and agencies have few private sector equivalents in the complexity of the missions. Instead of answering to boards of directors, they answer to a Congress trying to make sense of their conflicting priorities. A service, command, and agency's performance and its annual appropriation sometimes seem unconnected, making it difficult for senior leaders to reward managers for successful programs and hold them accountable for failures.

The Defense Department is a case in point. Its deficiencies represent the largest obstacle to producing reliable, government-wide financial statements, according to the previous US Comptroller General of the Government Accountability Office (GAO), Mr. David M. Walker. The program managers and financial people in a joint environment need to work in a collaborative effort to meet requirements and budget deadlines. Long gone are the days when both entities could work in a stovepipe fashion. With the collaboration, comes the necessity for clear roles and responsibilities. In addition, clear lines of communication and transparency are required to garner trust among all the players. Some military services, commands, agencies are starting to make great strides in producing auditable financial statements, however, many more have not. Eighteen years after the 1990 Chief Financial Officers Act required agencies to produce auditable financial statements we still have a long way to go because the first step requires communicating, building trust, and working together.

The consequences of Defense's financial management failures are widespread. Defense's problems have been decades in the making, and will take years to resolve.

The scope of the department's operations makes quick fixes impossible. Differences between operating costs and appropriations aren't unusual at Defense and can be attributed to timing differences. "For example, net cost is calculated using an accrual basis of accounting [revenues and expenses are recorded when earned or owed, respectively] whereas appropriations are recorded on a cash basis [revenues and expenses are recorded when cash is received or paid].

Unusual or not, funding gaps take a toll on the military services, commands, and agencies and their ability to plan. In July 2006, Pentagon comptroller Tina W. Jonas submitted a request to Congress to reprogram \$608 million from Army and Marine Corps procurement and operations and maintenance accounts to cover payroll. While procurement funds were to be restored through supplemental funding, operations and maintenance cuts weren't. Those accounts habitually are hit when the services run short, exacerbating maintenance account shortages. With the services fighting in Iraq and Afghanistan concerns have been raised in the past that cutbacks can hurt training and readiness.

While an army of accountants and managers have struggled in vain for years to bring Defense into compliance with financial reporting requirements, Homeland Security still is mustering its troops. No where have funding problems been more apparent than Hurricane Katrina disaster where FEMA was called to provide relief. Congress passed the DHS Financial Accountability Act, requiring Homeland Security to comply with Chief Financial Officers Act. The law also called for the department to audit internal controls-- something other agencies are not obligated to do--in order to identify the causes of its financial management problems. The department struggles to receive a clean audit opinion and have been cited for the same material weaknesses in internal controls reported in previous years. They ranged from shortcoming in financial management oversight and reporting at the department level to problematic account balance reporting in the bureaus. DHS' CFO requires them to put in place a means by which they can test whether their internal controls are well designed and operating effectively. This means that management must move away from reliance on what outside auditors tell them is wrong with DHS, and for management to be in a position to find what is wrong and fix it before it becomes a major problem.

Another big focus for CFOs has been OMB's Circular A-123, a directive requiring management to guarantee the accuracy and effectiveness of controls over financial reporting. Modeled on the Sarbanes-Oxley Act, A-123 stops short of asking for formal audit opinions, but

ensures that top brass really will get their hands dirty verifying the procedures and technology that undergird their assessment of agency finances.

Department of Education's CFO described the process as very manually intensive to ensure the agency's 13 key financial processes were appropriately verified and myriad pieces of the system were accounted for.

General Services Administration (GSA)' CFO took advantage of an option in the circular that allowed agencies to break down the compliance burden into bite-sized targets, with a clear plan for full implementation within three years. The lessons learned from GSA's three year experience was the value of standardized processes for documenting internal controls. The exercise highlighted potential operational and policy changes.

As hard as it might be for CFOs to clean up financial reporting, getting clean audits is only the beginning. For agencies to win the coveted green status for financial performance on the traffic-light-style President's Management Agenda score card, agencies must show that they are using financial data to inform management decisions on an ongoing and expanding basis. Receiving a clean audit opinion merely merits a yellow on the score card, and that's only if an agency doesn't have any repeat material weaknesses in internal controls.

The biggest challenge that CFOs face is providing useful, timely information for decision-makers. I think CFOs are called upon more and more right now to identify tough problems that need to be addressed. Noting that agencies have differing degrees of financial maturity, senior leaders look to CFOs not only to pinpoint problems, but also to draw on newly available data to find solutions.

The Social Security Administration often is lauded as a paragon of financial management. With a 40 year old managerial cost accounting system, the agency won kudos from GAO in a report for routinely using cost information to assist in budgeting and resource allocation using unit costs and production rates to inform operations management.

Full integration of financial information brings challenges and requires greater creativity and flexibility in how CFOs view their role on the agency leadership team.

Regardless of whether you're in a large top 24 agency that was mentioned in the CFO Act, or you're in a small agency, you still are working basically toward the same goals, and addressing some of the same fundamental challenges. Even in the smallest agency you could find, the CFO there would tell you they are constantly called upon to improve the accuracy and timely information that their agency is called on to provide.

### ASMC Chapter Executive Leadership

The following Committee Chair position is vacant.  
- Photographer

If interested in a Chair, please contact President Col Thomas J. Fuhrer at 703 614-7037 or [thomas.j.fuhrer@usmc.mil](mailto:thomas.j.fuhrer@usmc.mil)

### UPCOMING EVENTS

DATE	EVENT
3 Dec 08	Executive Board Meeting 0930-1100, Pentagon Room 4C349
17 Dec 08	Holiday Social – ARMY hosting
31 Jan 09	2009 Student Scholarship Program
10 Mar 09	ASMC National Capital Region PDI Ronald Reagan Building

### Member Accomplishments

#### New Washington Chapter CDFMs

Barbara Robertson  
Deborah Manner  
Edson Barbosa  
Gregory Williams  
Jennifer Lasichak  
Juliana Sacilotto  
Michael Miller  
Michael Powers  
Randall Turner  
Stephen Marty

Christopher Heinbach, CDFM-A  
Manny Quinones, CDFM-A

The ASMC Washington Chapter awards New CDFMs a free lunch during our ASMC Washington Chapter meeting in the month the CDFM certification is earned.

### **CDFM-A Module 4**

Members interested in earning the CDFM with Acquisition Specialty and preparing to take the Module 4 - Acquisition Course offered by ASMC, may purchase the addendum to the CDFM textbook. The addendum sells for \$15. Send your mailing address and payment to:

ASMC (ATTN: Textbook Sales)  
415 North Alfred St. Suite 3  
Alexandria, VA 22314

If using a credit card you may send your request via email, with the subject line "ACQUISITION MODULE TEXTBOOK," to AcqModule@asmconline.org or via fax at 703-549-3181. Be sure to include your credit card number, expiration date and your complete postal mailing address. For more information on the Acquisition Specialty to the CDFM -visit the CDFM Web Page at <http://www.asmc certification.com/>.

### **CONGRATULATIONS**

**- The winner of the October Luncheon Raffle was: Ms. Sorrano M. Littleton-Jones, Navy .**

### **Next Luncheon 17 Dec 2008**

**Topic:** “ ”

**Guest Speaker:**

**Place:** Holiday Inn, 2460 Eisenhower Ave,  
Alexandria, VA 22314

**Sponsor:** Department of Army

**Social Time:** 1130 hrs

**Lunch:** 1200 hrs

*For the most updated information on future events, please visit our website at:*

<http://www.Washington-ASMC.org>

### **Future Luncheons**

17 Dec      Holiday Social,  
Army Hosted in lieu of Luncheon  
Army Navy Country Club  
Arlington, VA

### **HOLIDAY SOCIAL**

Please bring canned food along with new, unwrapped toys to the 2008 ASMC Washington Chapter Holiday Social. The 2008 Toy and Food Drive will help the Arlington Food Assistance Center (AFAC) and Toys for Tots stock their shelves and make the holidays brighter for people of all ages in the DC area.

### **2009 STUDENT SCHOLARSHIP PROGRAM**

Each year, the Washington Chapter of the American Society of Military Comptrollers (ASMC) awards several gifts to graduating high school seniors recognized as outstanding students as follows:

- Several one-time awards of \$1,000.
- The three top award winners will also receive an additional \$1,000 per year for up to an additional three years, if they maintain eligibility, and a "signing incentive" if following undergraduate graduation, the student is employed by DoD or USCG.
- One award recipient will also be recommended to our national organization for consideration for an additional \$2,000 Scholarship.

The award is to be used in attaining educational goals. Winners will be recognized by the Society at a luncheon and presentation ceremony in April/May 2009. Checks will be mailed, in August 2009, directly to the undergraduate institution chosen by the award recipient.

The deadline for application submission is 31 January 2009. Please advise graduating high school seniors of this program. There is no limit to the number of applications received from any one high school as long as the applicants meet the criteria. Please e-mail your application package to: [Scholarships@Washington-ASMC.org](mailto:Scholarships@Washington-ASMC.org). If you have further questions regarding our

program please contact me at the e-mail above or phone me at the number below.

Ellen B. Romines, Committee Chairman  
(703) 697-9047  
[ellen.romines@pentagon.af.mil](mailto:ellen.romines@pentagon.af.mil)

**Save the Date -- 10 March 2009**

### **ASMC National Capital Region PDI**

Ronald Reagan Building and International Trade Center, Washington, D.C.

Tuesday, 10 March 2009

Keep abreast of the latest updates on this and other chapter events by signing up to receive Washington Chapter announcements via email. Use the following web address.

<http://www.washington-asmc.org/Mail/EMailSignUp.htm>

### **EXCITING ASMC ADVERTISING OPPORTUNITY!**

ASMC Washington Chapter permits up to four corporate advertisements in our monthly newsletter, which is distributed at our monthly meetings as well as posted on our chapter website. It is a terrific opportunity for corporations to "extend their reach" and gain visibility within the Defense Financial/Resource Management community at large - and do so very economically.

A full-page color ad is only \$100 a month!!! If you commit to advertise for the entire year upfront, the cost is only \$1000!!!

There is only room for up to four corporate advertisements per newsletter - so act now to be included in this timely and effective communications channel to your targeted audience!

Please contact Deb Del Mar, ASMC Corporate VP for further information: [debra.delmar@vanguard-llc.com](mailto:debra.delmar@vanguard-llc.com) or 703-593-6667 cell.

**CALLING ALL ASMC CORPORATE MEMBERS – PLEASE ASSIST**

We are updating our records pertaining to our corporate members for our ASMC Washington chapter Website and we need your help. If you are a member – we need to receive your current logo, corporate POC (name, title, email address and phone number) as well as a corporate link and 2 sentence overview of your company. Please send this information to Deb DelMar at [debra.delmar@vanguard-11c.com](mailto:debra.delmar@vanguard-11c.com)

### **ASMC National News**

<http://www.asmconline.org>

### **PDI 2008 Online – Free CPE!**

Members earn free CPE credits by listening to or watching taped workshops and Service Day sessions from PDI 2008 and PDI 2007. You can now access selected sessions online at the PDI extended learning page <http://www.asmconline.org/development/extendedlearning.shtml>, along with the briefing charts received to date.

To get started with PDI 2008 Online, consider listening to three workshops that had both high attendance and excellent participant reviews:

- Workshop 34 Tips on base-level fiscal law
  - Workshop 91 Special Operations and the Global War on Terror
  - Workshop 108 How to Write Right
- Check it out!**

### **Future PDIs**

2009 - San Antonio, Texas  
2010 - Nashville, Tennessee  
2011 - Minneapolis, Minnesota  
2012 - Anaheim, California

### **Careers in Financial Management?**

At ASMC's National website, you will find Career Central. Career Central specializes in providing services, resources, and a networking community for

DoD FMers. In the new online job board, you'll find a large bank of job postings and resumes, career resources, career coaching and advice services, and so much more! Plus, Career Central offers anonymous resume posting for job seekers and a pay-per resume program for employers! Check us out at [www.asmconline.org](http://www.asmconline.org) under the Career Central tab, and please pass along the site to your chapter membership.

University of North Carolina at Chapel Hill, George Washington University, and Baltimore Hebrew University.

The registration fee is \$99 per phone line. ASMC charges to cover the costs of putting on the conference. Your room capacity is the only limit to the number of participants that can listen on one line. Each participant earns one CPE credit for each 50 minutes of the total presentation and question and answer session. They are estimating the conference to last from 60 to 90 minutes, depending on the length of the presentation and the number of questions.

Registration information is available at the ASMC website [www.asmconline.org](http://www.asmconline.org).

### **ASMC Membership - Apply Online**

Prospective members of ASMC may now apply for membership online at the ASMC website. This method decreases the processing time by up to a week, so please encourage anyone you may be recruiting to apply online. In addition, current members may renew online and update member information (new e-mail, address, job title, etc). Please read the instructions at ASMC Online Renewal <http://www.asmconline.org/membership/renewal.shtml> on how to determine your default username and password.

### **ASMC Audio Conference**

Do not miss the next audio conference, taking place on Tuesday, 21 October 2008 at 2 pm EDT. This presentation will be a discussion of current issues in fiscal law, with a focus on issues that arise on a recurring basis at bases and installations. The discussion will address major fiscal law issues arising out of the Fiscal Year 2009 Authorization and Appropriation Acts to include any continuing resolutions and supplementals. Topics may also include such issues as food at conferences and events, bottled water. A handout will be provided and a live question-and-answer session will follow the presentation.

The presenter is Mr. Keith M. Dunn, Counsel to the Navy Surgeon General/Chief of the Navy Bureau of Medicine and Surgery. Mr. Dunn has also served an Associate Counsel in the Office of the Assistant Secretary of the Navy (Financial Management and Comptroller). He is the Department of Navy's senior lecturer in fiscal law and has received outstanding reviews for his fiscal law presentations at recent PDIs. Mr. Dunn holds degrees from Furman University, the

Washington Chapter Officers for 2008- 2009

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Love Rutledge	Secretary	<a href="mailto:Love.Rutledge@usmc.mil">Love.Rutledge@usmc.mil</a>	(703) 614-9262
Bill Mizerak	Treasurer	<a href="mailto:William.P.Mizerak@usmc.mil">William.P.Mizerak@usmc.mil</a>	(703) 614-2539
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Tina Miller	Air Force Ass't Secretary	<a href="mailto:Tina.Miller@pentagon.af.mil">Tina.Miller@pentagon.af.mil</a>	(703) 588-6371
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