

**THE COMMUNIQUE NEWSLETTER**

*Dinner Meeting – Wednesday, April 21, 2010*

With

**Larry Bedker, Director of Financial Management Service at DHS**  
*“Financial Management: Then, Now, and Future”*

Time: Reception: 6:00 p.m.–6:30 p.m.  
Dinner and Meeting: 6:30 p.m.–8:30 p.m.  
(approximate ending time)

Location: Hilton Hotel, formerly the DoubleTree Hotel, (1750 Rockville Pike in Rockville, MD. 301-468-1100). See our Web site at [www.marylandaga.com](http://www.marylandaga.com) for directions. Self-parking is complimentary in the hotel garage. Metered parking is available behind and on either side of the hotel.

Cost: \$30 for members and nonmembers. \$15 for government employees. Cash, checks made payable to “AGA,” and credit cards accepted.

RSVP to Jimmy Hauer at 202-533-3624

You may also RSVP for the dinner meeting by visiting our web site.



**Larry Bedker**

Director of Financial Management Service at DHS

Larry J. Bedker has served as the director of the Office of Financial Management, Office of the Chief Financial Officer, within the Department of Homeland Security (DHS) since December 2008.

Prior to DHS, he held three different executive positions at the Department of Health & Human Services (HHS), Program Support Center (PSC): Director of Business Operations, Director of the Financial Management Service, and Director of Financial Operations.

Under his leadership, PSC implemented the Unified Financial Management System (UFMS) in 2006; at the time the world's largest financial management system implementation. Larry was also the executive sponsor for e-Gov Travel, where HHS consolidated 24 Travel Management Centers into an enterprise system by implementing GovTrip, an online service to manage Government travel.

Larry served 24 years at the General Services Administration (GSA), where he held 12 different accounting management positions in the areas of systems, policy, financial reporting, operations, and purchase/travel card management. He served as the Acting Director of Finance for 28 months, where he led a nationwide staff of more than 400 associates. His accomplishments include implementation of a commercial-off-the-shelf accounting package, implementation of a recovery audit program, being selected as one of the four Government-wide payroll providers, receiving clean opinions on financial statements, performing activity-based costing, benchmarking GSA accounting services, and establishing the first Government-wide purchase program.

Larry has received the Treasury Award for Distinction in Financial Management Improvements and GSA's Administrator's Meritorious Service Award. He holds a BS degree in Accounting and an MS degree in information systems from George Mason University. He is a Certified Public Accountant licensed in the State of Virginia, and is a Certified Government Financial Manager.

Larry resides in Fairfax, Virginia, with his wife, son, daughter, and Labrador retriever. His hobbies include golf, fencing, scouting, and coaching soccer.



## CHAPTER PRESIDENT'S MESSAGE

Dear Fellow Chapter Members:

As we wind down another successful Chapter year, we have a lot of exciting events in store for you!

Be sure to RSVP for our April monthly meeting, being held on Wednesday, April 21, 2010. Larry Bedker of the Department of Homeland Security (DHS) will be our guest speaker. We are now accepting credit card payments on our web site. So register today to reserve your spot!

Our next community service event will be in partnership with AGA National during the period April 27 through April 30, 2010 to assist with the AGA's efforts in revitalizing and rebuilding homes in New Orleans for one week with Habitat for Humanity. This is the fourth year that AGA is participating in this event. New Orleans Area Habitat for Humanity is a non-profit organization dedicated to eliminating sub-standard poverty housing. Habitat is a long-term housing solution that provides the opportunity to buy simple, decent, and affordable housing to lower-income families in our community. Habitat finances a loan, builds the home, and sells the home to qualified applicants in partnership with supporters and volunteers. For more details please visit our web site.

In our continuing relationship with the University of Maryland, University College (UMUC) our own Flora Milans, Regional Vice President-Elect and a Past President of the Chapter was invited to participate in UMUC's accounting advisory group. This advisory group was formed to identify the program outcomes UMUC students should master upon completing their undergraduate education. The first meeting of this advisory group was held on March 19, 2010. The group brainstormed ideal program outcomes based on intended roles for students and desired learning outcomes by answering the question: What do students need to be able to do "out there" that we're responsible for "in here"? Supporting Educational Goals for Undergraduate Excellence (SEGUE) consultants will work with academic directors to map the current program outcome against the review/new program outcomes, and the learning outcomes hallmarks (e.g., critical thinking, written communication), and identify key assessment opportunities in a program where students will demonstrate understanding and application of skills. All online courses will be reviewed and revised by Fall 2011 for alignment with the revised program. Thanks to Flora Milans for being asked to participate on this advisory group and representing AGA. The Chapter has also been invited to participate in a networking event with UMUC graduate and undergraduate students related to *Building Your Career in Accounting and Finance* that will take place on Tuesday, April 27, 2010 at the Largo Education Center in Largo, Maryland. This is our second opportunity to participate in the networking event with the UMUC and we are delighted!

Join us in celebrating the contributions of many outstanding individuals at our awards banquet to be held on Tuesday, May 18, 2010. Our guest speaker will be Dr. William Morehead, AGA National President.

In addition, just prior to the May awards banquet, we are offering our spring workshop at the National Institutes of Health (NIH) in Bethesda, Maryland on Thursday, May 6, 2010. We are still working on finalizing the agenda for this workshop but one of the topics will be surrounding the Recovery Act—one year later. Each attendee will receive four continuing professional education credits (CPEs).

The Chapter is offering a golf/networking event on Thursday, May 13, 2010. The golf event will take place at the Needwood Executive Golf Course in Rockville, Maryland, and a networking event will follow at Guapo's Restaurant in Gaithersburg, Maryland. Thanks to Eric Rasmussen and Scott Binder, our sponsorship directors, for planning and organizing this event.

In this month's newsletter, regular columnist Jim Merrill provides some insights on how AGA members can benefit from making an investment in their careers by taking the time to understand the ramifications of the new Health Care reform act recently signed into law by President Obama.

All of the upcoming year's activities can be found on our chapter's web site at [www.marylandaga.com](http://www.marylandaga.com), in addition to the monthly newsletter. You can contact the officers and directors if you are interested in assisting with any of the chapter activities or to provide suggestions for enhancing the programs we offer. The 2009–2010 Officers and Directors' list can found on our web site.

We look forward to seeing you at our upcoming events!

Sincerely,

Angela Walther, CPA  
President, AGA Montgomery/Prince George's County Chapter

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## AGA EVENTS

### *Hotel Reservations Now Being Accepted for 2010 PDC in Orlando*

**Make plans now to attend AGA's 59th Annual Professional Development Conference & Exposition (PDC)—the premier education and networking event of the year!**

Dream. Learn. Achieve. The PDC has it all! Join us **July 11–14, 2010**, in Orlando, FL, to hear dynamic speakers, participate in informative sessions, learn about the latest research, share best practices, discover innovative management techniques, and see the technological tools that can aid efficiency and improve effectiveness.

In addition to an outstanding technical education program and the ability to earn 24 CPE hours, AGA's PDC is packed with opportunities to network with colleagues from around the country and make new friends. While you're here, be sure to experience all the attractions, shopping, fine dining, and recreational activities Orlando has to offer.

Information about the agenda, speakers, travel discounts, and registration is coming soon. In the meantime, you can reserve your spot at the official conference hotel.

We have reserved a block of rooms at the Orlando World Center Marriott to accommodate PDC attendees. The rate is \$108 per night (plus tax) for single and double occupancy. However, **rates are only guaranteed until June 18, 2010, or until the room block is sold out.**

Reservations received after June 18 or after the room block has been filled will be made on a space-available basis, and may be subject to significantly higher rates. Rooms sell quickly...we encourage you to make your hotel reservations early for the best price and availability.

To make a reservation, please call the Orlando World Center Marriott at 800-621-0638 and mention you are attending the "AGA PDC" to receive the discounted rate.

### *Fourth Annual National Community Service Project April 27–30*

**From AGA Past National President Jeffrey S. Hart, CGFM:** Community service and helping those who are less fortunate than we are has been an important part of what AGA is about. It may be hard to believe that New Orleans still needs our help almost five years after Katrina, but they do, and we're going back. The dates for our **Fourth Annual National Community Service** project are April 27–30, 2010 and is again sandwiched between the two weekends of the New Orleans Jazz and Heritage Festival. We will again seek lodging in the beautiful new University of New Orleans dormitory (actually two bedroom furnished apartments) with a rate of only about \$30/night/person. Like last year, we will also create a second opportunity to experience what it's like to work with Habitat for Humanity in conjunction with the PDC in Orlando, which also faces an affordable-housing shortage. We will have a one-day community service event with Habitat in Orlando on Thursday, July 15, the day after the PDC ends. For this event, we will seek to extend AGA's special hotel rate to include this extra night. I hope you will pencil in one or both of these dates on your calendar and join us for some of the fun! Please send me an e-mail at [hart.jeff@epa.gov](mailto:hart.jeff@epa.gov), or give me a call at 303-312-6169 if you need any additional information.

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## MONTGOMERY/PRINCE GEORGE'S COUNTY CHAPTER EVENTS

### WELCOME NEW MEMBERS

On behalf of our chapter, we would like to welcome our new members! We are excited that you made the decision to join; we put our members first in this chapter! There are a lot of great events planned and many opportunities to earn free CPEs! Hope to see you at our next dinner meeting on April 21.

Fellow members, please join us and welcome the following new members:

<b>Frank Cooley</b>	March 2010	Department of Commerce/NIST
<b>Gregory Eichelberger</b>	March 2010	NIST
<b>Donna Mitchell</b>	March 2010	Destiny Management Services

Thanks from your Membership Co-Directors! Please contact us at [membership@marylandaga.com](mailto:membership@marylandaga.com) with any questions or comments.

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## CHAPTER WEBMASTER CORNER

### *Let AGA Transport You to New Horizons in Networking*

Did you know that you can stay connected with the chapter through Facebook? With AGA members of all career levels and backgrounds embracing the growing trend of online networking, the chapter is increasing its presence on sites like Facebook.

The chapter's page on Facebook keeps its subscriber base current with a feed of recent financial management news, upcoming events, articles, plus photos and announcements.

Facebook is one of the premier networking sites on the Web, allowing users to join networks organized by city, workplace, interests, and region to connect and interact with other people. As the New Year approaches, we look for new ways to engage members. As leaders in the AGA community, we encourage you to become a fan of the chapter on Facebook today.

So, get online today to check out the chapter on Facebook to see what's new. Get exclusive content, find friends, view photos, and much more.

## TAKE YOUR CAREER TO THE NEXT LEVEL – VOLUNTEER TODAY!

At the Montgomery/Prince George's AGA Chapter, we are actively seeking volunteers. Volunteering is a great opportunity to meet new people and network with others. If you are interested in serving on a particular committee, please contact the individual board members directly for additional information. A full listing of board members can be found on our Web page at <http://www.marylandaga.com>. Please click on "About" then "Leadership," and then "Board Members." To learn more about volunteer opportunities, please ask any Montgomery/Prince George's AGA Chapter board member.

## CHAPTER NEWSLETTER RESEARCH, ARTICLES, AND BOOK REVIEWS

### *The Health Care & Education Affordability Reconciliation Act of 2010 – A First Glance and What it Means to AGA Members*

By James Merrill

Bill # H.R. 4872 (Act or the Bill) was ratified by the U.S. House of Representatives on March 21, 2010 after months of contentious debate from all sides. It was sent to the President and signed a few days later. While it will take several years to implement all the aspects of the new Act, and several months of interpretation and analysis by all interested parties, ranging from taxpayers to state and local governments to insurance companies to the federal agencies responsible for its oversight, it is very clear that all of us in the AGA community will have a lot more to do as the future plays out. It would not be a stretch to say that every member of our chapter will be impacted somehow by the Act, whether as a program accountant at a state or local or federal agency, or as an auditor ensuring that taxpayer dollars are spent appropriately, or as a controller for an agency that receives such funds as intended by the Act.

The Act is 153 pages in length and contains several sections, categorized by health care and education, which further consist of several specifically worded program objectives. The Act generally contains "objectives" such as "improve the transition to...employer responsibility policy for employers with more than 50 or more full-time employees". To reach these objectives, the Act provides several billion dollars for implementation funding and related administrative costs through the use of accounting parameters. Reading through the analysis prepared by three different committees in the House prior to the Bill's passage reveals an almost bewildering array of revised accounting parameters across many existing programs. Some of these parameters related to specific accounting items such as "lowers the reduction in federal Medicaid disproportionate share hospital (DSH) payments from \$18.1b to \$14.1b and advances the reductions to being in fiscal year 2014" or "provides \$13.5b in... appropriations to the Federal Pell Grant program." Others are more general such as "establishes new requirements for community mental health centers...to prevent fraud and abuse."

The point of these examples is to illustrate the tremendous implementation challenges now facing accountants to track all these activities. Automated systems will have to be carefully assessed and modified to meet the new requirements. Rigorous test processes will have to be developed and implemented. New reporting mechanisms and processes will need to be developed for a variety of users, such as taxpayers, politicians, administrators, agency heads, etc.

The one word that comes to mind when attempting to synthesize all these new activities is: opportunity. This is going to be a watershed event for the governmental and commercial accounting community to develop consistent tools and methods to deal with all the new rules and their effect on existing accounting processes. It could become a whole new career outlook for many of our members in the years to come.

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## CHAPTER UPCOMING EVENTS CORNER

The following are the Chapter's upcoming monthly program highlights. Please visit our Web site at <http://www.marylandaga.com> and see the section on **Chapter News and Events** for more details.

- April**
- April 21**                    **\*FREE\* AGA Audio Conference: The Latest Tools and Techniques for Auditors**  
*Date and Time:* Wednesday, April 21, 2010 from 2:00–3:50 p.m. EST  
*Location and Cost:* Clifton Gunderson, one of our chapter's corporate partners, has agreed to sponsor this event \*free of charge\* for our chapter members.  
The conference will take place at Clifton Gunderson's corporate offices (1710 Beltsville Drive, Suite 300, Calverton, MD 20705)  
Contact: Elizabeth Robinson  
Phone: 301-931-2050  
For More Information: \*FREE\* AGA Audio Conference: The Latest Tools and Techniques for Auditors
- April 21**                    **Monthly Dinner Meeting**  
Larry Bedker, Director of Financial Management Service, DHS  
*"Financial Management: Then, Now, and Future"*
- May**
- May 6**                      **Spring Workshop**  
*The workshop will cover the following topics: American Recovery & Reinvestment Act (ARRA), Open Government Initiative, and Government-wide Treasury Account Symbol Adjusted Trial Balance System (GTAS).*  
*Date and Time:* Thursday, May 6, from 8:30 a.m. to 12:30 p.m.  
*Location:* National Institutes of Health  
45 Center Drive, Bethesda MD 20814  
Natcher Building # 45  
Conference Facilities, Conference Room Balcony C  
Breakfast and refreshments will be provided  
Cost: Members \$65, Non-members \$85, Federal Employee & Faculty \$65, NIH Employee \$45, Students \$25  
For more details about this workshop, visit our web site. Registration is open on our web site. Note: We are now accepting credit card payments for our workshop online.
- May 13**                    **Networking Golf Event**  
*Time:* 1 p.m.  
*Location:* Golf: Needwood Golf Course, 6724 Needwood Road, Rockville, Maryland  
Cost-\$25; Includes range balls, golf, a cart, a hotdog and drink  
Happy Hour to follow at 5:30 p.m. (approximate time) at Guapo's  
9811 Washingtonian Blvd., Gaithersburg  
Visit our web site for more details or contact Eric Rasmussen, 202-533-5222
- May 18**                    **Monthly Dinner Meeting–Annual Awards Banquet**  
Dr. William Morehead, AGA National President  
*Topic: To be Announced*

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May 19

**FREE\* AGA Audio Conference: "Those Faint Signals: Learning to Catch Ethical Slippage Before It's Too Late"**

**Date and Time:** This conference is scheduled on Wednesday, May 19, 2010 from 2:00–3:50 p.m. EST

**Location and Cost:** KPMG LLP, one of our chapter's corporate partners, has agreed to sponsor this event \*free of charge\* for our chapter members.

The conference will take place at KPMG LLP's Washington, DC office (2001 M Street, NW, Washington, DC 20036)

Contact: Maria Rossel

Phone: 202-533-6396

For More Information:           \*FREE\* AGA Audio Conference: Ethics

For additional information and to register for any of the above chapter events, please go to our web site at [www.marylandaga.com](http://www.marylandaga.com).

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## **AWARDS CORNER**

### ***NOMINATIONS FOR AGA CHAPTER AWARDS***

The deadline is fast approaching for a final count on nominations to be submitted for the Chapter's Awards. These annual awards are designed to recognize individuals who have made outstanding contributions in the field of financial management.

The Chapter's Award Committee urges each chapter member to give serious consideration to possible candidates for the AGA Special Achievement and Chapter awards. Descriptions of the five Chapter awards are as follows:

#### **I. Awards for Outstanding Achievement:**

##### **A. Distinguished Leadership Award:**

Conferred to a federal, state, or local government/private sector employee who has provided sustained outstanding leadership demonstrated both on the job and by significant contributions to the profession. Nominees are not required to be members of AGA.

##### **B. Achievement of the Year Award:**

Given in recognition to a federal, state, or local government/private sector employee for leadership or outstanding achievement in developing, implementing or improving financial management in the government during the past year. The nominee must have been employed in government service or worked on government projects at the time the work being recognized was performed. Nominee need not be a member of the AGA.

##### **C. Education and Training Award:**

Awarded to an individual who has contributed a recognizable degree of personal services for augmenting and enhancing the educational and professional training of government financial managers.

#### **II. Awards for Outstanding Contribution to the Chapter**

##### **A. Chapter Special Achievement Award:**

Given to a mid-level professional age 35 or younger that has made major contributions toward financial management in federal, state, or local government during the last calendar year. Nominees must have been active members of AGA and the Chapter for at least the past 6 months

##### **B. Ralph Flaherty Chapter Service Award:**

Bestowed upon a chapter member who has consistently made important contributions to the development and enhancement of the Chapter over a long period of time and/or has made a distinguished contribution to the Chapter during the current calendar year. Nominees must have been active members of AGA and the Chapter for at least the past 6 months.

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All nominations should include the following information:

1. The name of the award for which the nomination is being made.
2. A brief biographical sketch of the nominee, including name, position, title, grade, organizational location, home address, education, experience, and any other pertinent information.
3. A description of accomplishments, including objectives, significance and impact along with anticipated and achieved results.

Please submit your nominations by COB April 16, 2010 to:

Marlon Perry  
Clifton Gunderson LLP  
11710 Beltsville Drive, Suite 300  
Calverton, MD 20705

If you have any questions please contact Marlon by email: [Marlon.Perry@cliftoncpa.com](mailto:Marlon.Perry@cliftoncpa.com)

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*Our chapter wishes to thank the following corporate sponsors:*

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