



Approved For Release 2003/10/16 : CIA-RDP80R01731R002100030005-5

ASSOCIATION OF GOVERNMENT ACCOUNTANTS

NATIONAL OFFICE: 727 SOUTH 23RD STREET, SUITE 100, ARLINGTON, VA. 22202 (703) 684-6931

FORMERLY FGAA

Lieutenant General Vernon A. Walters
Deputy Director
Central Intelligence Agency
Washington, DC 20505

Dear General Walters:

Having had the pleasure of hearing your luncheon address to the American Society of Military Comptrollers (ASMC) last November, I would like to extend an invitation to speak to a similar group, the Association of Government Accountants (AGA). Our total membership of 9,000 includes all of the many disciplines associated with financial management, including accounting.

One of AGA's major educational activities is a national symposium, a forum for idea-exchange among federal, state and local financial managers. This year's meeting, being held in Philadelphia on June 16-18, will address the theme "Century Three ... A New Era in Financial Management thru Professional Development." I have attached one of our initial pieces of promotional literature for your information.

Based on more than a few excellent reactions to your remarks at the ASMC luncheon, we would like you to be our Banquet speaker on Friday evening, June 18. This is the final meeting of the symposium, and we are anticipating about 1200 guests, with a sprinkling of spouses in the audience.

While many of our attendees have undoubtedly read more in their local papers than they perhaps ought to know about intelligence activities, the message you left with ASMC in November is one that would be well received.

Should you have any questions, I can be reached at 697-8281 or at the following address:

Mr. Laurence Olewine, Senior Specialist (Education)
Office of the Assistant Secretary of Defense (Comptroller)
The Pentagon, Washington, DC 20301

On behalf of all AGA members, we certainly hope you will be able to share some of your thoughts and experiences with us in Philadelphia in June.

Sincerely,

Laurence Olewine
Symposium Program Chairman

Approved For Release 2003/10/16 : CIA-RDP80R01731R002100030005-5

MEMORANDUM FOR: General Walters

I talked to Mr. Olewine who extends attached invitation and told him you couldn't really give him an answer at this point since it was possible that you would no longer be occupying the position of DDCI on the date of their symposium, and that you realized they might want to go ahead and nail down a firm commitment with another speaker.

He said he understood, but that he had been so impressed with your message to the Society of Military Comptrollers, and he wants you to consider this invitation as having been extended to you personally and not just as the title holder of DDCI. Whether or not you are DDCI on June 18, they would make clear in their introduction that the invitation had been extended while you were, and they are hoping you will accept anyway.

Accept ☒ Regret ☐ Date 24 Feb 76/Nancy

FORM 5-75 101 USE PREVIOUS EDITIONS

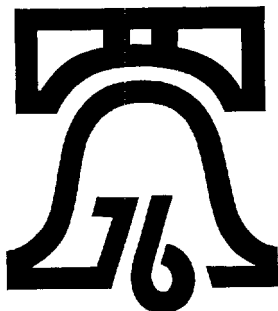
They had to get the speaker to put in their program

ASSOCIATION of GOVERNMENT ACCOUNTANTS

727 SOUTH TWENTY THIRD STREET
ARLINGTON, VIRGINIA 22202

Approved For Release 2003/10/16 : CIA-RDP80R01731R002100030005-5

JUNE 16-18



The
PHILADELPHIA

Approved For Release 2003/10/16 : CIA-RDP80R01731R002100030005-5
PARADE . . . AGA'S 25TH ANNUAL SYMPOSIUM

Non-Profit Org.
U. S. POSTAGE

PAID

Washington, D. C.
Permit No. 41081

**A MOST SIGNIFICANT RELEASE
FOR YOUR
INDIVIDUAL PROFESSIONAL
DEVELOPMENT**

**THE ASSOCIATION OF GOVERNMENT
ACCOUNTANTS PROUDLY ANNOUNCES THEIR
ANNUAL SYMPOSIUM:**



**Which will be held on June 16-18
at PHILADELPHIA'S SHERATON HOTEL**

Our theme will address

**CENTURY THREE: A NEW ERA – Better Finan-
cial Management thru Professional Development**

The program will be diversified, with opportunity
for growth of financial managers from either the
federal, state or local level.

This could be a wonderful opportunity to both hear
and dialogue with leaders of national prominence at
luncheon and plenary sessions.

You will also have opportunity to select from a wide
variety of small-group workshops for a more inti-
mate and in-depth exploration on subjects of your
own choosing. The menu will be extensive as can be
seen from the preliminary listing on the facing page.

Registration forms and full information on the Sym-
posium will be distributed in March. However,
should you desire additional information, you can
call Dr. T. Arthur Smith, AGA's Director of Education
at (703) 684-6931.

Registration fee will be \$125 for AGA members and
\$150 for non-members.

*Although not yet fully developed, these
items were firm at press time:*

PLENARY SESSIONS:

1. Impact of Inflation on Budgeting, Accounting and Auditing
2. The Congressional Budget Impoundment and Control Act
3. Operational Auditing . . . A Progress Report
4. Electronic Funds Transfer Systems . . . Friend or Foe?

WORKSHOPS

1. Operational Auditing in State and Local Govern-ments
2. Integration of State and Local Government Accounting
3. Federal Responsibilities in Auditing Accounting Systems
4. Contracting for Design/Implementation of Finan-cial Management Information Systems
5. ADP from A to Z (15 hrs)
6. Guide for State and Local Audits of Federally Assisted Programs
7. Presentation Techniques
8. Warm Fuzzies for Financial Managers (Transac-tional Analysis)
9. Impact of Inflation on Accounting, Budgeting and Auditing (6 hrs)
10. Electronic Funds Transfer Systems
11. The Multi-discipline Audit Staff
12. The Public's Right To Know vs Privacy
13. The Congressional Impoundment and Control Act . . . Progress To Date
14. Report Writing (6 hrs)
15. Computers, Fraud and . . . YOU
16. Performance Measurement
17. Cost Accounting Standards

AND OTHERS

Additionally, we are pleased to announce two
major pre-Symposium activities that will be
available for limited registration:

1. **OPERATIONAL AUDIT – BASIC** a two-day pro-gram on concepts, objectives and techniques . . . both performance and reporting.
2. **NEEDS AND RESOURCES FOR FINANCIAL MANAGEMENT EDUCATION AND TRAINING**, a two-day workshop covering all levels.



Approved For Release 2003/10/16 : CIA-RDP80R01730R002100030005-5
PHILADELPHIA: THE PLACE TO BE AFTER ALL,
WHO ELSE HAS INDEPENDENCE HALL?

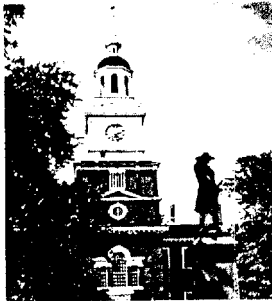
Come . . . touch the liberty bell. See many other pieces of history in some of the same buildings where our forefathers made it 200 years ago.

You'll be but a few short blocks from Franklin's final resting place, as well as Elfrith's Alley, the oldest continually occupied street in the nation, dating back to the 1690's.

See where Old Glory was stitched together by Betsy Ross, and many other sites that can only be seen in this several times Capital of the US.

WHY NOT BRING THE WHOLE FAMILY? LET THEM TOUCH A BIT OF HISTORY WHILE YOU FULFILL YOUR NEEDS FOR CONTINUING EDUCATION AT A GREAT AGA SYM-

Approved For Release 2003/10/16 : CIA-RDP80R01730R002100030005-5



The ASSOCIATION of GOVERNMENT ACCOUNTANTS

PROUDLY ANNOUNCE THEIR

25th ANNUAL SYMPOSIUM

PHILADELPHIA SHERATON HOTEL

JUNE 16-18, 1976



THE 25th ANNUAL NATIONAL SYMPOSIUM



The
PHILADELPHIA
PARADE 1976

The Symposium Program will provide an excellent opportunity for individual professional development of financial managers from the state, local and federal community.

Outstanding specialists from all levels of government, as well as academe, private industry and the accounting profession will be participating in the program as resource people. And all of our resource people, who will number in excess of 150, are prepared to address the Symposium Theme:

CENTURY THREE: A NEW ERA

Better Financial Management thru Professional Development

Attendance will provide an opportunity to hear outstanding luncheon and dinner speakers, participate in four of six plenary sessions, and take part in a number of small group workshops to be selected from an extensive array of choices.

The opportunities to hear new ideas and exchange thoughts on many of our common problems will be tremendous. Attendance is a decision that should be weighed seriously by every professional interested in financial management. The program is designed to meet needs of a wide variety of practitioners, be they at the federal, state or local level in their practice.

OUR FEATURED SPEAKERS

In addition to the six plenary sessions and twenty-seven workshops detailed on the following pages, AGA is arranging the appearance of an exceptional keynote speaker as well as eminent personalities who will address the luncheon and dinner sessions. Details will be furnished you in our final reminder mailing. You can be assured that these speakers will bring you new answers, new thinking, new approaches to financial management problems of government at all levels, and new inspirations for all participants.

PLENARY SESSION A SOUND FINANCIAL REPORTING IN THE PUBLIC SECTOR

With the public sector of our economy having grown from 10 to 40% of GNP in 40 years, it is easy to see the impact on the Nation's overall economy. There is increasing thought that consolidated public sector financial statements could provide a useful tool to enlighten both the public and elected officials. This session will address issues associated with this topic.



Gerald Murphy
Deputy Commissioner
Bureau of Government
Financial Operations
Department of the
Treasury



Harold I. Steinberg
Partner
Peat, Marwick, Mitchell
& Co.
New York



Fred M. Oliver
Partner
Haskins & Sells
Salt Lake City

PLENARY SESSION B ACCOUNTING FOR THE IMPACT OF INFLATION

Leading authorities in the accounting profession will discuss conceptual approaches to contract costing and financial statement presentation in current value accounting terms and in units of general purchasing power.



Alan E. Peterson
Partner
Arthur Andersen & Co.



John C. Burton
Chief Accountant
Securities and Exchange
Commission



Arthur Schoenhaut
Executive Secretary
Cost Accounting
Standards Board



Robert Sprouse
Vice Chairman
Financial Accounting
Standards Board

PLENARY SESSION C OPERATIONAL AUDITING



Ellsworth H. Morse, Jr.
Assistant Comptroller General
of the United States

The session will address operational auditing of government programs and activities from both the Federal and state/local point of view. It will cover a resume of lessons learned over the past few years, as well as directions for the future. In addition, it will address multi-disciplined staff requirements and interface with more conventional auditing.

PLENARY SESSION D STATE, LOCAL AND FEDERAL RELATIONS— BREAKTHROUGHS IN INTERGOVERNMENTAL AUDITING

The session will explore what is happening to further cooperative auditing: Cooperative State-Federal audit of a multi-million dollar benefit program; the Intergovernmental Audit Forums; City-State-Federal joint audit of a social program; proposals for direct reimbursement and for reliance by Federal auditors on work of State and local auditors.

Mr. Robert J. Ryan, Assistant Director in the US General Accounting Office will be the moderator.



Robert C. Cronson
Auditor General
State of Illinois



William G. Klenk II
Controller
City of Philadelphia



Philip Kropatkin
Deputy Director
DHEW Audit Agency

PLENARY SESSION E THE GOVERNMENT CONTRACT AUDITOR— THE INDEPENDENT PUBLIC ACCOUNTANT— THE CONTRACTOR'S INTERNAL AUDITOR: DETENTE?

Both government and industry continue to expend considerable time, energy and costs in duplicative efforts by three audit groups. The panel will explore possibilities for better joint efforts with attendant economies.

Mr. B.B. Lynn, Director of the Defense Contract Audit Agency will be the moderator.



Bernard B. Lynn
Director
Defense Contract Audit
Agency



David Neuman
Partner
Pearl, Marwick, Mitchell
& Co.



Richard G. Mulligan
Vice President
Business and Financial
Control
TRW Systems

PLENARY SESSION F THE CONGRESSIONAL BUDGET AND IMPOUNDMENT CONTROL ACT

The Congressional Budget and Impoundment Control Act, signed into law in 1974, has been hailed by many as the most significant piece of budgetary legislation since the founding of our country. This session will explore the basic nature of the new procedures, and review progress of the various actions currently taking place in the Congress as a result of the legislation.



Miss Anita Driscoll
Staff Economist
Congressional Budget Office

OUR TWENTY-SEVEN TECH-WORKSHOPS

Twenty-seven different workshops (3, 6, 9 or 15 hours in length) will be available. Each workshop will only be presented once, as shown in the schematic diagram following the workshop descriptions. You should review both content and schedule, so as to make the selection that best meets your individual needs.

With the exception of workshop one (fifteen hours), workshop participation will not conflict with attending Plenary Sessions.

1. ADP Performance Analysis (15 Hours)

This workshop will provide an in-depth insight into evaluating the performance of various ADP systems. There will be five consecutive three-hour sessions, each building upon the other. Each session will have a short presentation followed by individual participation in a problem situation. The final session is a wrap-up session dealing with the planning and management of ADP systems.

Moderator: Dr. Earl Wysong, Jr., GAO. *Participants:* Edward Murray, Office Comptroller of the Air Force; Ludovico Gordano, U.S. Civil Service Commission; Michael Morris, President, SMART, Inc.; Jesse Duke, Boeing Computer Services, Inc.; John Crumpler, U.S. Civil Service Commission; and Sylvan Bayer, DHEW.

2. Efficiency and Effectiveness of Management Performance in the Utility Industry (9 Hours)

(1) Objectives are to identify problem areas in utilities management techniques, management personnel and operations and to propose solutions. (2) Two panels, one from Regulatory Commissions and the other from Industries and Utilities will discuss standards used to examine the management performance in the utility industry.

Moderator: Gordon Heim, Utility Consultant, Coopers & Lybrand.

3. Lessons Learned in Acquiring Financial Management Information Systems (6 Hours)

What would you tell anyone about to be involved in contracted development of a FMIS? GAO collected the responses from 100 senior agency officials and contractors in a recently issued booklet. Principal contributors will discuss the significance and merit of those lessons learned.

Moderator: David Bryant, GAO. *Panelists:* Robert Sullivan, Principal, Peat, Marwick, Mitchell & Co.; Richard Willett, Vice President, Booz, Allen & Hamilton, Inc.; Herb Millstein, JFMIP; John Lordan, OMB; and a senior agency financial manager.

4. How to Deal with Inflation in Accounting, Budgeting and Auditing (6 Hours)

Recognized members of FASB and CASB join spokesmen from Touche Ross and Valuation Systems Corporation in a discussion and demonstration of inflation accounting concepts and applied techniques.

Moderator: B. B. Oakley, OASD. *Panel:* Gerald Polanski, Partner, and James Loebbecke, Director of Auditing Programs, Touche Ross & Co.; Paul Prentiss, Vice President, Valuation Systems Corporation; Cecilia Tierney, FASB; and Paul McClenon, CASB.

5. Auditing Accounting Systems: Are We Doing Enough? (6 Hours)

Why is it that we periodically hear that a government agency can not determine how much money was spent on a program, can not balance accounts, or suddenly discovers that a fund is millions of dollars overspent? These problems seem to involve breakdowns in accounting systems so fundamental that they should not occur at all, especially when these accounting systems

have been audited for years—or have they? This session will consist of a panel discussion followed by case studies. The panel will discuss what is being done and whether it is enough.

Moderator: Fred Layton, GAO. *Panelists:* Dr. Harry Kensky, GAO; Cornelius Tierney, Partner, Arthur Young & Co.; William Dezerne, Treasury Department; and Clement Roy, OASD (Audit).

6. Program Evaluation/Performance Measurement (6 Hours)

Discussion of program evaluation with emphasis on requirements and application as viewed by senior governmental managers. Followed by case studies demonstrating development and application of performance/productivity measurement programs.

Moderator: Capt. Jose Velez, Office Comptroller of the Air Force. *Panelists:* James Morrisson, OMB; Eugene Link, Office Auditor-General, USAID; Dr. Joseph McHugh, Professor of Accounting, Boston College.

7. Standards for Operational Auditing Reporting (6 Hours)

Seminar discussion of good operational auditing reporting style, both oral and written. Practical examples will be analyzed and discussed and realistic techniques and tips will be provided and are designed to make written reports easier to read. Writing samples may be brought to class for analysis.

Moderator: Dr. William Hoth, Wayne State University, sponsored by the Interagency Auditor Training Center.

8. USDA's National Finance Center—A Case Study of a Total Financial System (6 Hours)

Reviews the concepts, organization, and functional activities of the center including 1) centralized integrated payroll system, 2) centralized administrative payment system, 3) centralized billing and collection and 4) centralized accounting system which replaces 16 existing systems. Techniques covered include 1) computer edits in validity transactions, 2) statistical sampling in voucher examination, 3) on- and off-line terminal applications and 4) written scannable input and computer-output-microfilm.

Panelists: Dennis Boyd, Jim Brown and Clyde McShane, USDA, National Finance Center; and Richard Willett, Booz, Allen & Hamilton, Inc.

9. How to Conduct Accounting Research (6 Hours)

Will encompass three major themes: (1) What Needs to Be Done, (2) What Is Being Done, and (3) How to Do It.

Moderator: Dr. Joseph McHugh, Professor of Accounting, Boston College. *First Panel:* John Cooley, past president of the Association of Government Accountants; Dr. Mort Dittenhofer, JFMIP; Joseph Donlon, GAO; and Dr. T. Arthur Smith, AGA Education Director. *Second Panel:* Representatives of Arthur Andersen & Co. and Touche Ross & Co. *Third Panel:* Dr. Ivon Ulrey, Defense Resource Management Education Center at Monterey, and Captain Jose Velez, USAF.

10. Municipal Securities Regulation: What's Ahead for the Accountant? (3 Hours)

Consideration will be given to the wide-ranging implications of the current Congressional reexamination of the exemption of issuers of municipal securities from the Federal Securities laws. What will be the impact of such review on state and local governments, government auditors, government regulators, independent public accountants, and underwriters of municipal securities?

Moderator: Benton Warder, Partner, Price Waterhouse & Co. *Panelists will be drawn from the Securities and Exchange Commission; Municipal Finance Officers Association; and municipal underwriters.*

11. Cost Accounting Standards (3 Hours)

A panel will address specific standards and explore the problems and issues faced in developing and implementing cost accounting standards. Standards currently under consideration, such as the cost of capital, will also be covered. Other topics include CASB policies, DCAA experiences in monitoring the implementation of CAS, and views of contractors subject to the CAS requirements.

Moderator: Peter Bjonerud, Peat, Marwick & Co. *Panelists:* Bert Bodenheimer, member; Frank Alston, Chief, CA; DCAA; and industry representatives.

**12. Budgeting Concepts and Techniques
Today's CBICA Environment (3 Hours)**

The workshop will supplement the Plenary on the same subject, covering background in brief form, with most of the effort focusing on implementation of the new process as it has in the last twelve months.

Moderator: Robert Downey, Navy Dep

13. Education for Financial Managers

Description and analysis of new methods of education from financial managers and personnel involved in financial management including the newly developed Institute for Public Financial Management.

Moderators: Dr. Mort Dittenhofer, Assistant, JFMIP; Ray Einhorn, Professor of American University.

14. Computers, Fraud, and You (3 Hours)

Presents an overview of computer abuse to accountants and auditors should do to protect and discover it. Using lectures, case studies, presentation, to review examples of computer abuse, discuss how abuses could have been prevented, at least detected earlier, and explores implicit potential computer abuse to accountants and auditors.

Moderator: Jim David, Partner, S. D. I Co.

15. Improved Accountability in Social Programs Through Financial Management

Social programs have come under increased scrutiny in the last 10 years with increased both National and State level on financial management. This session will critically assess current and future prospects that public funds through general taxation can be more effectively as prescribed under the law.

Moderator: James Dwight, Jr., Partner Sells. *Panel Members will be drawn from:* Perry, Executive Director Federal Register, Philadelphia; Norman Lourie, Deputy, Pennsylvania Department of Public Welfare; Alvin Carty, Regional Commissioner, Social and Rehabilitation Services; George, Associate Commissioner Social Administration, Baltimore; Philip Rutter, Director of Policy Analysis, National League for the Blind, Washington, D.C.

16. The Public's Right to Know/Right to Privacy—How it Affects Auditing (3 Hours)

The objective of this session is to discuss trends in the law applicable to the disclosure of information contained in agency audit files. Discuss both the applicable statutory requirements and agency experience with them.

Moderator: Frank Reeder, OMB. *Panelists:* Saloschin, Committee on Federal Information Justice Department; Frank Naughton, Department (Audit).

17. Management of State and Local Audit Communications (3 Hours)

Verbal aspects of communications, including conferences and interpersonal relations during the audit. Management of written communications, including planning, organizing and training for audit report policies and procedures, editing and quality control.

Detach for mailing to: Philadelphia Sheraton Hotel,
1725 John F. Kennedy Blvd., Philadelphia, Pa. 19103

overview knowledge to evaluate planning, performance

manance and review of agency audits where records are wholly or partially computerized. Subjects are management control, system definition, performance management and information gathering techniques.

Moderator: Warren Wood, Partner, Alexander Grant & Co.

24. Guide for Financial Audits of Federally Assisted Programs (3 Hours)

As the single audit concept has grown, auditors have faced the problem of different agency audit guides imposing substantially different audit requirements. This session will discuss GAO's project to develop audit consistency through the preparation of a uniform audit guide for Federal, State and local audits of Federally assisted programs.

Moderators: George Egan and Robert Raspen, Financial and General Management Studies Division, GAO.

25. Accounting Standards and Program Budgeting for Local School Districts (3 Hours)

Voter dissatisfaction with rising costs and declining productivity in local education systems has caused reexaminations of how school systems are managed including the accounting and FMIS. This workshop reviews the Rhode Island experience and participants assume the role of school district personnel in implementing a new system including 1) modified accrual accounting, 2) fund accounting, 3) encumbrance accounting and 4) double entry bookkeeping.

Moderators: Dr. Joseph Matoney, Professor of Accounting, Dr. Spencer Martin, Chairman of Accounting Department, and Dr. Frank Budnick, Professor of Management Sciences, all of University of Rhode Island.

26. Multidiscipline Audit Staffs—How To Make Effective Use of Other Disciplines (3 Hours)

How to use experts, both in-house and outside consultants, to obtain the wide variety of skills necessary to perform operational audits. There will be a discussion of the advantages and disadvantages of adding other disciplines to the audit staff, including how much audit training should be given to them. Also discussed will be the use of outside experts, pro and con. Case studies illustrating the advantages of using experts will be included.

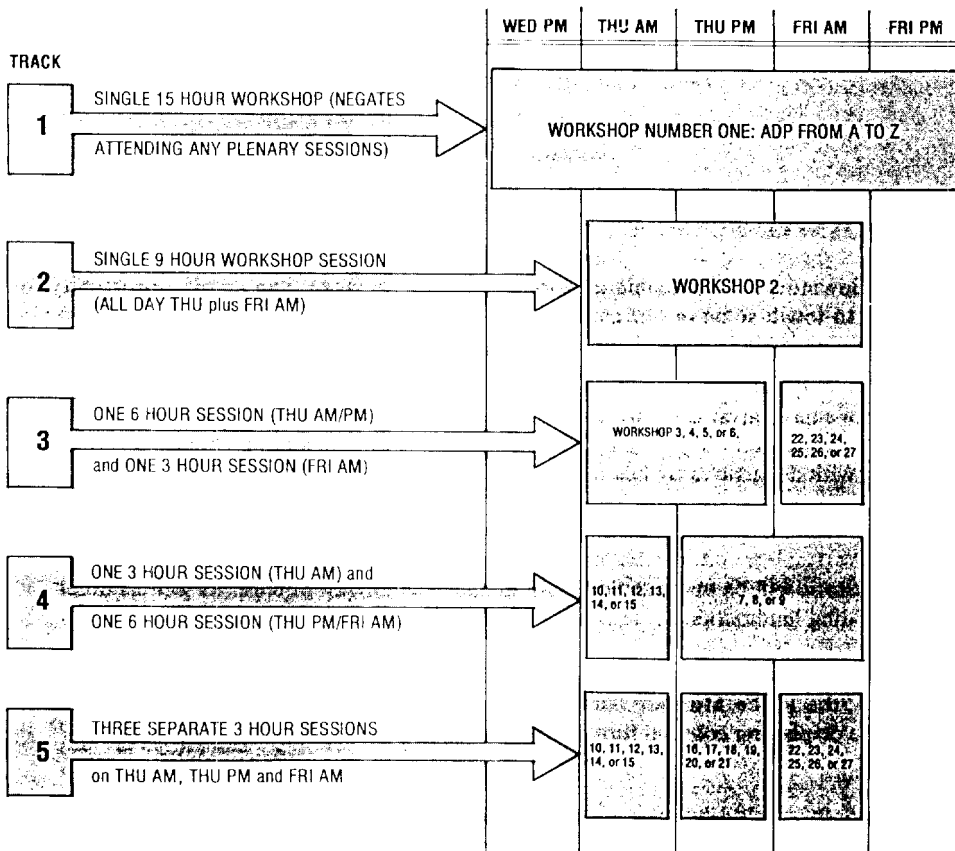
Moderator: Hal Stugart, Financial and General Management Studies Division, GAO. *Panelists:* Paul Goodstadt, Partner, Price Waterhouse & Co., and senior representatives from a civilian agency and the Defense Department.

27. Integration of Financial Management Information System (3 Hours)

Describes methodology of designing, developing, implementing, operating and maintaining an integrated FMIS. Provides a case history of actual implementation of FMHA system. Will also touch upon the multiplier effect of a work measurement system in the Bureau of Alcohol, Tobacco and Firearms.

Moderator: Herb Millstein, Program Manager, Agency Assistance Programs, JFMIP.

Many of the workshops will be presented concurrently. Workshop 2 is segmented into three 3-hour presentations so that you may select one or two of those sessions as a 3-hour or 6-hour workshop. Six-hour workshops are to be attended in total, and may be paired with any non-concurrent 3-hour workshop. After studying the time schedule diagrammed below, indicate your selections on the registration form.



OUR PRE-SYMPOSIUM WORKSHOPS

(June 14-15)

We are pleased to announce that there will be two workshops available prior to the Symposium. Registration fee for either of them will be \$100, and those desiring to participate should register early as attendance will be limited. Sessions will start at 8:30 AM on Monday and Tuesday June 14 and 15 for both workshops.

OPERATIONAL AUDITING—BASIC

This is a widely acclaimed workshop developed by AGA for new auditors as well as for auditors whose experience has been largely in the area of financial auditing.

Techniques covered in the course help to identify opportunities for operational improvement. This type of auditing requires a broader scope, as well as a different perspective and approach than is required for financial audits emphasizing verification of financial data.

PLANNING, EXECUTING AND EVALUATING GOVERNMENT FINANCIAL MANAGEMENT TRAINING

This workshop has been designed to assist the government manager or training officer who is concerned with improving the skills of financial management personnel. The program will be useful to both the implementer and action-oriented manager and trainer.

The Workshop Moderator is Professor A. J. Mastro (Geo Washington Univ), and the Program Chairman is Raymond Borntraeger, Director, Mgmt Sciences Training Center, US Civil Service Commission.

OUR FAMILY ACTIVITIES

With our downtown Philadelphia location, there will be more than ample opportunity for the family to touch some of our early American history. After all . . . where else can you see Independence Hall and the Liberty Bell? Many of the famous landmarks are but a short stroll from our Symposium Hotel.

However, we have arranged two half-day tours to cover that part of Philadelphia you may not get to see so well on your own. These tours will take place on Thursday and Friday mornings, with departures by bus from the hotel at 9:30 AM on both days.

Tour 1 (Thursday): A combination bus and walking trip covering historic Philadelphia. Stops will be made at Society Hill and Washington Square, as well as other interesting landmarks.

Tour 2 (Friday): An exploration of beautiful Benjamin Franklin Parkway, Logan Circle, the Rodin Museum and the Philadelphia Museum of Art. Both museums will be displaying colonial furniture and paintings.

Each tour will cost five dollars per person and your desires should be indicated on the Registration Form.

OUR PRELIMINARY TIMETABLE

■ MONDAY JUNE 14

- 8:30 AM Pre-symposium Workshops Convene
- 5:00 PM Termination of First Day for Pre-symposium Workshops

■ TUESDAY JUNE 15

- 8:30 AM Pre-symposium Workshops Convene for Second Day
- 9:00 AM National Board of Directors Meeting Convenes
- 2:00 PM Symposium Registration-Information Desk Opens
- 4:30 PM Termination of Pre-symposium Workshops

■ WEDNESDAY JUNE 16

- 8:00 AM Symposium Registration-Information Desk Opens
- 10:30 AM Symposium Opening Ceremonies and Keynote Address
- 12:00 M Luncheon and Luncheon Address
- 2:15 PM Plenary Sessions A and B Convene
Fifteen Hour Workshop Convenes
- 3:45 PM Termination of Plenary Sessions A and B
- 4:15 PM Plenary Session C Convenes
- 5:30 PM Termination of Plenary Session C
Termination of First Session of Fifteen Hour Workshop
- 6:30 PM AGA President's Reception

■ THURSDAY JUNE 17

- 8:00 AM Symposium Registration-Information Desk Opens
- 8:30 AM Workshops Convene
- 9:00 AM Spouse Tour #1 of Historic Philadelphia
- 11:30 AM Workshops Recess
- 12:00 M Luncheon, AGA Author's Awards and Luncheon Address
- 2:00 PM Workshops Convene
- 5:00 PM Workshops Recess
- Free Evening

■ FRIDAY JUNE 18

- 8:00 AM Symposium Registration-Information Desk Opens
- 8:30 AM Workshops Convene
- 9:00 AM Spouse Tour #2 of Historic Philadelphia
- 11:30 AM Workshops Recess
- 12:00 M Luncheon and AGA Organizational Awards Ceremony
- 2:00 PM Plenary Sessions D and E Convene
Fifteen Hour Workshop Convenes
- 3:30 PM Termination of Plenary Sessions D and E
- 3:45 PM Plenary Session F Convenes
- 5:00 PM Termination of Plenary Session F
Termination of Fifteen Hour Workshop
- 7:00 PM Symposium Banquet and AGA Honors Program

ADDITIONAL INFORMATION. Should you desire more detailed or additional information, it can be acquired by calling Dr. T. Arthur Smith, AGA's Director of Education, who can be reached at (703) 684-6931.

ARRIVING IN PHILADELPHIA. Philadelphia is readily accessible by air, rail and motor transport. There is limousine service at frequent intervals from the airport directly to the Philadelphia Sheraton. If arriving by train, 30th Street Station is a short cab ride from the hotel. Similarly, the downtown bus terminals are a short cab ride from the hotel. For those who are driving, the hotel is in the shadows of City Hall, in the heart of the downtown area.

REGISTRATION. The registration fee (\$125 for AGA members, \$150 for nonmembers and \$60 for retired AGA members) covers full participation in all Symposium sessions. This includes three luncheons, the President's Reception on Wednesday evening and the Symposium Banquet on Friday. Registration packets, complete with programs, name-tags, meal tickets, workshop selections, etc., will be provided at the Registration-Information Desk on your arrival.

ACCOMMODATIONS. This is a unique year in terms of accommodations at Eastern seaboard cities of historical interest. And Philadelphia is no exception. AGA has blocked the entire Philadelphia Sheraton, as well as additional rooms at two other hotels within two blocks of the Sheraton.

Everyone will be taken care of so long as registration is completed no later than *thirty days prior to the opening of the Symposium*. None of the AGA blocked rooms will be held for us that are not guaranteed with a \$30 deposit earlier than May 15. Many urban area hotels are using a similar policy in this Bicentennial year. The Sheraton will handle all overflow registration.

To state it another way, if you *guarantee your room request with a \$30 deposit before May 15*, you'll have no problems. In the event you have to cancel after making your deposit, it is refundable provided the Sheraton receives 72 hours notice in advance of your originally scheduled arrival. The deposit can be made by cash, check or credit card. Hotel reservations should be made directly with the Sheraton-Philadelphia. A hotel reservation form is included in this flyer for your convenience in making hotel reservations.

Rates are from \$24 to \$33 for single rooms, and from \$33 to \$42 double. This includes parking at no extra cost.

CPE CREDIT FOR SYMPOSIUM ATTENDANCE BY CPAs. Symposium participation may be used in claiming credit for CPA continuing professional education requirements. AGA programs have been formally accepted by Boards of Accountancy in several states.

OUR SYMPOSIUM ENDORSEMENTS



THE WHITE HOUSE
WASHINGTON
March 11, 1976

On the occasion of the Twenty-Fifth Annual National Symposium of the Association of Government Accountants, I am happy to commend your members on your excellent work in helping to develop government accounting audit standards. I especially note with satisfaction your efforts to exchange useful financial information and experience with Federal, state and local governments.

In government, as in private industry, financial management is an essential part of decision making. Today, Federal, state and local units of government face many issues and problems in a variety of areas such as education, health, welfare and transportation. In many instances the failure to properly address these problems is caused, not by a lack of funds, but by a lack of management know-how.

Too often governmental accounting systems are designed merely to ensure that funds are used for purposes specified by law. This is necessary, but clearly not enough. Accounting systems must be structured to assist managers to ascertain that results were achieved and that the resources employed were effectively and efficiently used.

I hope that this Symposium and other educational seminars your Association conducts will serve to create a greater awareness by governmental managers of the importance of financial management in the decision making process. I look forward to our continuing cooperation toward more effective government-wide financial management practices.

Richard A. Ford

Referring to the AGA Symposium, the Civil Service Commission has stated that the CSC "encourages Federal agencies to sponsor employees' participation in meaningful developmental programs . . . Any Federal agency may . . . pay for the attendance of one or more of its employees at your organization's program . . . In addition . . . a Federal agency may sponsor an employee's attendance at such a program through its authority to train its employees."

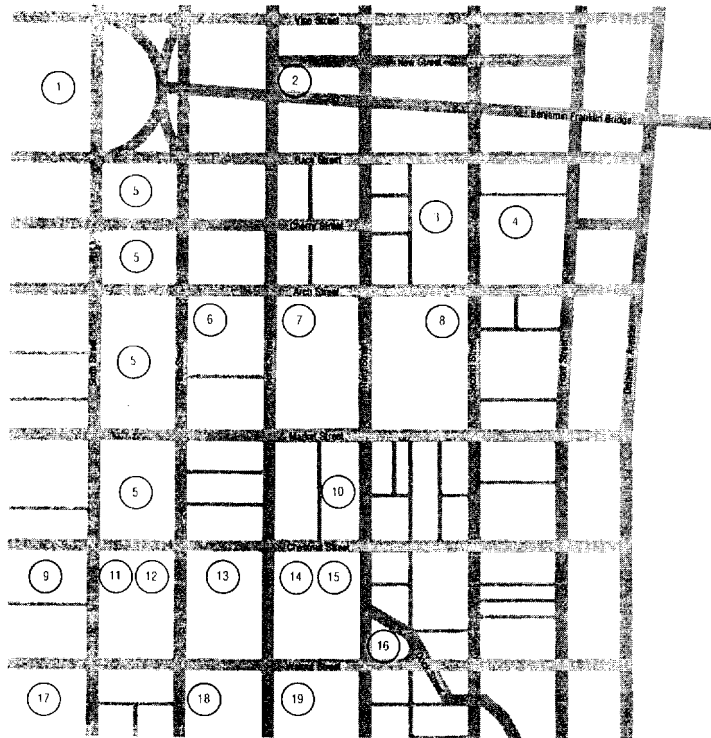
AND A FINAL WORD CONCERNING THE IRS:

"Tax Deduction: Under current regulations, an income tax deduction is generally allowed for expenses of education (including registration fees, travel, meals, and lodging) if incurred to maintain or improve skills of present employment or trade or business."

● HISTORIC PHILADELPHIA ●

Within just a short stroll of our Symposium hotels you will be able to see and touch a bit of history that is possible only in Philadelphia. Key spots in the most historic section of the city are detailed below:

- | | |
|-------------------------------|------------------------------------|
| 1. Franklin Square | 11. Congress Hall |
| 2. Old St. Georges Church | 12. Independence Hall |
| 3. Betsy Ross House | 13. Second Bank of the US |
| 4. Elfreth's Alley | 14. Carpenter's Hall |
| 5. Independence Mall | 15. First Bank of the US |
| 6. Christ Church Cemetery | 16. Old Stock Exchange |
| 7. Quaker Meeting House | 17. Washington Square |
| 8. Christ Church | 18. American Philosophical Society |
| 9. Atwater Kent Museum | 19. St. Joseph's Church |
| 10. Norwegian Seaman's Church | |



ASSOCIATION OF GOVERNMENT ACCOUNTANTS

727 South Twenty-third Street
Arlington, Virginia 22202

Non-Profit Org.
U. S. POSTAGE
PAID
Washington, D. C.
Permit No. 41081

DEPUTY DIRECTOR
WASHINGTON, DC 20505