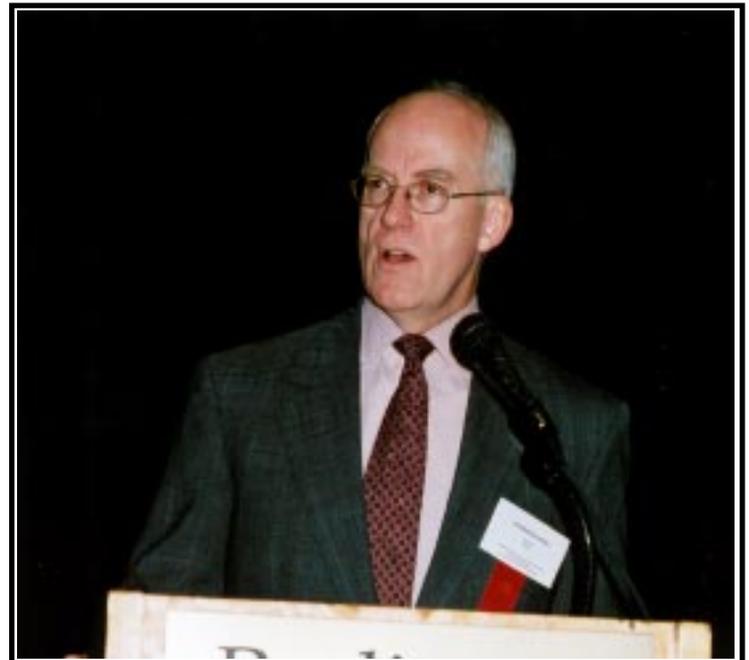




The President's Message

In some way, each one of us has been affected by the slowing down of our economies and the knock-on effect that this has had on our work and family environment. Add to this the War against Terrorism; the awful events that preceded this; and the measures that are now being taken internationally to combat this scourge and we are all faced with extra challenges.

As we look ahead, it is clear that international cooperation is more important than ever - including government financial management. The ICGFM has always played a role in promoting this goal and intends to continue. The 2002 Annual Miami Conference has as its theme 'International Crisis: The Role of the Government Financial Manager'. The topics for discussion will be thought-provoking, topical but also forward looking. As usual, we will explore a full range of ideas - all relevant to us in our work. The fast-evolving international financial architec-



J. Graham Joscelyne, ICGFM President

ture; technology issues, disaster financial management concerns; anti-money laundering and anti-corruption initiatives; through health and public safety issues - will be covered by experts in their fields. As usual we will have the chance to interact with speakers and colleagues as we all seek to improve our professionalism.

This conference is being lead by a dynamic new team with Dana Forgione and Al Hrabak as co-chairs. This combination continues a useful partnership between the Florida International University and the ICGFM. Jim Hamilton actively manages the program. I ask that you give serious consideration to attending this conference.

(Continued on Page 2)

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The President's Message

(Continued from Page 1)

You will have received notification of membership dues for 2002 and other information. Behind the scenes, a small team has worked hard to develop a more accurate data base of members. That was no easy task. This should be a small indication that the ICGFM is gearing up administratively to play its rightful role. Also, the Executive Committee meets monthly to discuss upcoming events. I can assure you that we are privileged to have a dedicated, active, and member-focused committee. I trust that you will see more of this in the coming months. Of particular importance is the first members' meeting in December. Details of this meeting and decisions taken then and at the

Board of Directors meetings that precede and follow this important event will be communicated to you in due course.

Events and trends require each of us to rethink assumptions, concepts, new threats and opportunities that demand of us an open mind and a new creativity. With this reality, the ICGFM is doing what it must to inform, enlighten and motivate each of us in the international government financial community.

In conclusion let me offer each of you and your families a most joyous and prosperous New Year.

-- J. Graham Joscelyne
ICGFM President



From Left to Right: Graham Joscelyne (Auditor General, World Bank), Brady Anderson (Administrator, USAID), Everett Mosley (Inspector General-Acting, USAID), William Taylor (Auditor General, Interamerican Development Bank), and Jim Durnill (NRECA)

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UNITED NATIONS FOUNDATION

ICGFM PUBLICATIONS EDITOR

VIRGINIA B. ROBINSON, CONSULTANT

EXECUTIVE PROFILE

AUDREY and BOB DYSLAND *Honored for their 23 Years of Distinguished Service* *to the ICGFM (1978-2001)*



Audrey and Bob Dyslands' dedication and service to the ICGFM dates from its founding in 1978. They have contributed much of their time and home to the benefit of the Consortium over the years, with no expectation of compensation. In recognition of their dedication, they received the ICGFM's Distinguished Service Award at the Consortium's Tenth Miami New Developments International Government Financial Management Conference on May 2, 1996.

Indeed, without their devotion and support on a voluntary basis, the development of the International Consortium on Governmental Financial Management (ICGFM) to its present status could not have taken place. It is difficult to begin to describe their many achievements and contributions to the Consortium. Their service goes back many years to when the ICGFM was a new and untested organization looking for assistance in establishing a secretariat. Our former president, Dr. Dittenhofer, was then Executive Director of the Association of Government Accountants (AGA), one of the founding organizations of the Consortium. He persuaded the AGA to help launch the Consortium through its International Affairs Committee and to

provide a secretariat for the Consortium at its National Headquarters. Audrey was then Secretary-Treasurer of the AGA. Her signature was on many of our AGA membership certificates – then known as the Federal Government Accountants Association (FGAA). At that time her husband, Bob, was Legal Counsel for the Veterans Administration.

(Continued on Page 4)

EXECUTIVE PROFILE

AUDREY AND BOB DYSLAND

(Continued from Page 3)

The Consortium was very fortunate to have Audrey become our Secretary General and Bob our Legal Counsel after they retired from their previous positions. Their home became our secretariat, full of office equipment, files and storage for our publications. Bob became our Legal Counsel. You may recognize Audrey's pleasant voice over the years as she answered our calls to the Consortium.

Over the years, they have supported each of our presidents, beginning with Arthur Like (deceased) Jim Wesberry, Noel Hepworth, Dr. Dittenhofer, Jim Hamilton, Jim Durnil and Graham Joscelyne and their teams of officers and directors. They have faithfully, sent out the membership dues notices, paid our bills, developed our financial statements, prepared annual summaries of our Forum presentations, arranged our annual audits, formatted and delivered our newsletters and helped manage our international conferences in Miami and Washington

every spring and fall, and on a couple occasions even in London, England, when Noel Hepworth was president.

Jim Wesberry gives his tribute to Audrey and Bob as follows: "When I became President of the Consortium in 1985 I was astounded to learn that Audrey and Bob Dysland not only worked nearly full time for the organization at no charge, but also furnished its office space, equipment, telephone service and even storage space for the extra copies of journals and newsletters in their basement.

Basically they were financing all of the operating costs of the organization out of their enthusiasm and loyalty to it. I urged Audrey to let us pay the cost of a computer when she told me they were going to buy their first one, but she refused, saying they needed it anyway. To my knowledge, during the three years I was president, they never let us pay any basic overhead costs of the Consortium, only direct out-of-pocket disbursements like printing and postage.

Finally, when Noel Hepworth took over the presidency as fax machines became popular, I urged Noel to finance a fax for the office. That was the first (and probably only) piece of equipment that we were able to pay for with Consortium funds. Audrey and Bob gave everything they had, including a large part of their home, to get the struggling Consortium on its feet in its early years. They are its true founders and deserve to be honored and remembered as such."

We are eternally in debt to Audrey and Bob for all they have done for the Consortium over the span of these past 23 years. It is appropriate that they were honored at the Consortium's first Annual Meeting, under its new bylaws, held on December 12, 2001, at the Brookings Institution, the site of our monthly Forum meetings, which they arranged for so many years.

-- Jim Hamilton

The Institute of Internal Auditors

www.theiia.org

New!

Standards for consulting engagements

TWENTY-ONE NEW IMPLEMENTATION STANDARDS have been approved as an addition to the *Standards for the Professional Practice of Internal Auditing*. Twenty of the new standards are Implementation Standards for consulting engagements.

Coming Soon!

The future of internal auditing

■ eSAC, *Electronic Systems Assurance and Control*, is brought to you by The IIA Research Foundation and will offer a user-friendly resource guide, organized into modules to bring you world-class practices and tools and techniques to examine and assess the risks that accompany technology within your organization.

■ ITAudit, The IIA's electronic information technology publication and reference resource, has been redesigned with a new look, smoother navigation and an updated, easy-to-use bulletin board. This new ITAudit will be available here by year's end. In the meantime, you will still find the ITAudit Forum, reference library and yellow pages at www.itaudit.org.

A Message from the ICGFM Forum Committee

Dear Colleague,

Founded in 1978, the International Consortium on Governmental Financial Management (ICGFM) is the only worldwide grouping of institutions and professionals directly involved in the various aspects of public resource management. Its principal mission is to promote the exchange of ideas and information at the international level in the overall field of public sector financial management—specifically in areas such as accounting, auditing, budgeting, information processing, as well as cash and debt management. To meet its goal of facilitating dialogue and the free flow of information in the area of governmental financial management, ICGFM conducts conferences and training programs, issues publications, and collaborates in the creation of technical assistance programs for developing countries and for countries in transition. Mr. Graham Joscelyne, Auditor General of the World Bank, is the current President of ICGFM.

ICGFM's Washington International Financial Management Forum—coordinated by Raymond Einhorn—is one of its key tools for disseminating information. Meetings are held at the Brookings Institution on the first Wednesday of each month from February through June and again from September through December, a total of nine meetings during the year.

To continue to feature speakers that address timely international financial management and accountability issues, while bringing together diverse sectors of the Washington community in our luncheon setting, we would like to update our participant records. We would appreciate it if you would take a few minutes to complete the information below and send it to khutter@casals.com.

Name:
Organization:
Position:
Email:
Phone:
Fax:
Address:
Recommendations for future Forum
topics/speakers:

Also, please pass this message on to any other colleagues or friends who might be interested in participating in the Washington International Financial Management Forum.

Thank you for your cooperation, and we look forward to seeing you at our upcoming Forums!

ICGFM Forum Committee

For more information on ICGFM please visit www.icgfm.org

The International Consortium on Governmental Financial Management MEMBERSHIP APPLICATION

Complete this application and return it to: International Consortium on Governmental Financial Management (ICGFM), 2208 Mount Vernon Avenue, Alexandria, VA 22301-1314 - USA, Telephone: (703) 693-0777, Fax: (703) 548-9367.

Enclosed are annual dues for calendar year ____ for membership indicated below. Membership entitles you to the Consortium Newsletter, *Government Financial Management World*, and an annual subscription to our journal, the *Public Fund Digest* plus research papers as they are published.

Organization Name _____

Responsible Individual Name _____

Title _____

Mailing Address _____

City _____ Province/State _____

Country _____ Postal Code/Zip _____

Telephone _____ Fax _____

Internet E-Mail _____

Type of membership and dues (check one only):

	REGULAR DUES	*DEVELOPING COUNTRIES DUES
<input type="checkbox"/> Sustaining Organization	US \$1,000	N.A.
<input type="checkbox"/> Organization	US \$ 250	US \$125
<input type="checkbox"/> Individual	US \$ 100	US \$ 50

Amount remitted with this application: US \$ _____

*A special discount is offered to developing countries, countries with economies in transition, and regional groups of such countries to encourage their participation. This discount is available to all countries other than Australia, Canada, China, Egypt, European countries (except transition economies), India, Iran, Israel, Japan, Kuwait, Libya, Mexico, New Zealand, Nigeria, Oman, Saudi Arabia, United Arab Emirates, USA, Russia, and Venezuela.

XVI INTERNATIONAL CONFERENCE ON NEW DEVELOPMENTS IN GOVERNMENT FINANCIAL MANAGEMENT FOR GOVERNMENT FINANCIAL MANAGERS



**This Year's Theme:
"INTERNATIONAL CRISIS: THE
ROLE OF THE GOVERNMENT
FINANCIAL MANAGER"**

April 8 - April 12, 2002

Radisson Mart Hotel

Miami, Florida

Information on ICGFM Web Site: www.icgfm.org

CONFERENCE PROGRAM

Sunday, April 7

4:00 to 9:00pm Registration

Monday, April 8

7:30am Registration - *Continental Breakfast*
8:30am Opening Ceremonies
9:00am Keynote: The International Crisis: The Role of the Government Financial Manager
10:00am *Break*
10:30am Accountability: How has it been Affected by the International Crisis?
11:30am The Role of E-Government in Integrated Financial Management Systems -- Latin American Experience
12:30pm *Lunch*
1:30 p.m. E-Government -- U.S. Experience at the State and Local Level (NASACT)
2:30pm *Break*
2:45pm Int'l Financing Institutions Requirements: World Bank, IMF, IADB, and U.S. AID (panel)
4:30 pm XBRL (Extensible Business Reporting Language): PWC/AICPA Project for Real-Time Financial Information for Business and Government on the Internet
5:00pm *Adjourn*
5:30pm Welcoming Reception

Tuesday, April 9

7:30am Registration/*Continental Breakfast*
8:30am Update on IFAC International Public
9:30am *Break*
10:00am New Technologies and Methodologies in Computer Security
11:00am Prevention of Virus Caused Data Corruption and Data Restoration Methods
12:00pm *Lunch*
1:00pm Financial Data Backup Made Easy
2:00pm Data Reconstruction Plans and Methodology
3:00pm *Break*
3:15pm Internet Based Data Recovery
4:15pm INTOSAI Update on Ensuring Systems Reliability in Times of Crisis
5:15pm CAROSAI Update on Reliability of Integrated Financial Sys.
6:00pm *Adjourn*

Wednesday, April 10

7:30am Registration/*Continental Breakfast*
8:30am Performance Auditing for Government Financial Mgrs.
9:30am *Break*

10:00am Internal Auditors' Role in Assessing Preparedness
11:00am Timely, Reliable and Understandable Reporting on Deficiencies in Preparedness
12:30pm *Lunch*
2:00pm Audits Coordinated with Police, Firemen, Donors, and Emergency Personnel
3:30pm *Break*
4:00pm Forensic Audit Methodology on a Concurrent Basis
6:00pm *Adjourn*

Thursday, April 11

7:30am *Continental Breakfast*
8:30am Current Status of Anti-Money Laundering Conventions and Methodologies
9:30am Tracing Money Laundering Operations to the Source of Funding
10:00am *Break*
10:30am The Anti-Money Laundering Agenda
11:30am Forensic Audit's Role in Thwarting Money Laundering
12:00pm *Lunch*
1:00pm Fighting Corruption by Strengthening Internal Controls Using Interactive Technology on the Internet & Intranets
2:00pm Investigations of Fraud and Corruption in Latin America
3:00pm *Break*
3:15pm Example of Organization's Code of Ethics - Latin America
4:00pm E-Government and Transparency
4:00pm *Adjourn*
7:00pm Reception and Banquet

Friday, March 31

7:30am *Continental Breakfast*
8:30am Public Sector Financial Management Systems in Disaster Delivery Areas
9:30am *Break*
10:00am Financing for Rapid Response and Flexibility to Meet New and Innovative Attacks on Public Health Organizations and Supreme Audit Institutions
11:00am How to Audit for Effectiveness of Response Before the Emergency Arrives
12:00pm *Lunch*
1:30pm How can Investigations of Public Safety Increase the Public's Confidence in our Institutions?
2:30pm Methods to Provide Quick Replenishment of Funds and Supplies to Deal with On-Going Disasters Situations/Oper.
4:30pm Closing Ceremonies – Presentation of Certificates
4:45pm *Adjourn*
5:00pm Farewell Reception

XVI INTERNATIONAL CONFERENCE ON NEW DEVELOPMENTS IN GOVERNMENT FINANCIAL MANAGEMENT FOR GOVERNMENT FINANCIAL MANAGERS

“International Crisis: The Role of the Government Financial Manager”

April 8-12, 2002

Radisson Mart Hotel · Miami, Florida, U.S.A.

CONFERENCE REGISTRATION FORM

Airmail to: Dr. Dana Forgione, Director
School of Accounting
Florida International University
Miami, FL 33199, U.S.A.
Telephone: 305-348-2861 Fax: 305-348-2914
Internet: forfgione@fiu.edu

NAME _____
TITLE _____
ORGANIZATION _____
ADDRESS _____

CITY _____ PROVINCE _____ STATE _____ COUNTRY _____
TELEPHONE _____ FAX _____
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Registration:

Early (By March 12, 2002) US \$750
Received after March 12, 2002 US \$800

If this is a free registration, please list names of five paid registrations from same government unit:

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Time of Arrival _____ Date _____
Time of Departure _____ Date _____

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Guaranteed Registration (1st Night):

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FORUM CORNER

DEPARTMENT OF STATE'S ACCOUNTABILITY REPORT AND CURRENT FINANCIAL MANAGEMENT INITIATIVES



From Left to Right: Jim Miller, Peter Vieira, Chris Flaggs (Speaker), and Bert Edwards from the U.S. State Department

Christopher H. Flaggs, Managing Director for Financial Policy, Reporting and Analysis Bureau of Resource Management at the US Department of State was the June Washington DC Forum Speaker. Flaggs spoke on the Accountability Report for Fiscal Year 2000 and Major Financial Management Initiatives.

Evolution of Accountability Reports

✓ A single annual consolidated agency report linking information in reports submitted under various laws –e.g., FMFIA, GMRA, GPRA

- ✓ OMB instituted pilot project in FY 1995 pursuant to GMRA of 1994
- ✓ Pilot initially involved six agencies, but added more in subsequent years
- ✓ State produced initial Accountability Report for FY 1997
- ✓ Authority for pilot ended in 2000 for FY 1999 Reports
- ✓ Reports Consolidation Act of 2000 provides permanent authority

Reports Consolidation Act of 2000

- ✓ There are two primary reporting options: (1) Single Performance and Accountability Report that includes GPRA

performance reporting, and (2) Alternative report that includes a summary of the most significant portions of the agency's results in achieving key performance goals for the year (State)

✓ Requires a transmittal letter from the agency head that includes an assessment of the completeness and reliability of the performance and financial data in the report.

✓ Requires a statement from the IG that summarizes the most serious management and performance challenges

Worldwide Financial Management Consolidation

✓ Goal: One Financial Operations Organization; Charleston Financial Services Complex; and Standard Systems and Processes Worldwide

✓ One worldwide Financial Systems Platform

Central Financial Planning System Objectives

✓ Meets regulatory requirements

✓ Consolidates multiple financial planning and budgeting systems

✓ Improves information for program managers

✓ Provides on-line, real-time access via Intranet

-- Sylvia Rodriguez Casals & Associates

Pension Reform and Its Impact on Investment Finances

The guest speaker at the ICGFM September Luncheon was Mr. Michal Rutkowski, Senior Manager, Social Protection Europe and Central Asia Region, The World Bank. Mr. Rutkowski first explained that he will address pension reform from the perspective of reforming administration of three pillars of a retirement system:

1st pillar - Mandatory "Pay-As-You-Go" - employer and employee contributions finance benefits being paid to retirees, like the traditional "Social Security System",

2nd pillar - Mandatory "Funded" - employer and employee contributions finance individual or pooled "trust" accounts to be paid to participants upon retirement, like TIAA-CREF.

3rd pillar - Voluntary "Funded" - employee contributions finance individual "trust" accounts to be taken upon retirements, like IRAs

Mr. Rutkowski provided a short background of pension reform, citing: Chile, Mexico, Argentina, Mexico, Uruguay then Kazakhstan, Hungary, Poland, and recently Latvia. He then focused on current reforms under

way in Romania, Bulgaria, Croatia, Estonia, Lithuania, Slovak Republic, and Macedonia, and soon additional re-focusing of reforms in Czech Republic.

Mr. Rutkowski explained that pension reform is launched to reap long-term benefits. There are both macro- and micro-benefits to pension reform. The most usual micro-benefit of launching a 2nd pillar is gaining better compliance with pension contributions, as it is expected that higher and more dependable returns will be gained. The most usual macro-benefits are increased levels of savings

(Continued on Page 10)

FORUM CORNER

Pension Reform and Its Impact ...

(Continued from Page 9)

from stronger compliance and confidence in the system and better development of financial systems through increased investment in traded securities. These benefits which make funds available to financial markets which in turn lead to productive investment can fuel a cycle of economic growth, stability, lower unemployment, and even higher savings and reduced government spending on welfare payments.

The problem for many governments in introducing a 2nd pillar as a way to reduce the liability of funding a single-pillar (1st pillar) system is that the costs are borne up front. That is, funds that would have flowed into the 1st pillar are diverted to the 2nd pillar “trust” accounts and are not available to the government for any other purposes. For a system that is already having difficulty meeting current obligations it stresses it even further. So, a valid policy question is “Why not issue bonds to fund the second pillar?” The repayment of these bonds burdens the generation of workers who would benefit from the 2nd pillar, so there is a cost-benefit match. The problem with this is that the European Union (EU), to which many former communist countries aspire, has explicit debt limitations, whereas “implicit debt” from un-funded pension obligation is not considered by EU. In the case of Poland, Convertible bonds were issued to facilitate and finance privatization and pension reform. Mr. Rutkowski used a triangular diagram to relate the benefits and costs of three alternative mechanisms for financing a 2nd pillar - debt financing, tax financing, and 1st pillar benefit reduction - to the

potential size of the 2nd pillar. He illustrated how the size of the 2nd pillar depends on the choices for financing, the timing of the financing, and the productivity of the investment in pension assets. Mr. Rutkowski briefly discussed the range of start-up costs that governments face in implementing a 2nd pillar pension component. He noted that if the start-up is too small, then there are not enough assets to generate future payments and there will be little confidence in the system.

On the other hand, if the start-up costs are too high, then it will greatly affect the operations of the government. The range of contributions to 2nd pillar schemes fall between 2% and 10% of payroll covered. Most are between 5% to 8% of payroll. Sweden, a developed country, contributes 2.5% of payroll. Latvia, recently implementing a 2nd pillar, is starting with 2% of covered payroll and will increase eventually to 8% of payroll because of initial cash-flow problems for the government. In any case, if the 2nd pillar “trust” funds are invested in government bonds which must be redeemed in future to pay benefits when due, it in essence only a Pay-As-You-Go system - but with potentially higher costs to administer - a lose-lose situation.

Mr. Rutkowski pointed out that the purpose of the 2nd pillar and the composition of its assets invested in partly determine the size of the 2nd pillar. That is those schemes that offer in personally directed accounts tend to be more expensive to operate because of transaction costs and marketing commis-

sions, whereas pooled investment accounts tend to be less expensive to operate. Additionally, if the 2nd pillar “trust” funds are invested in a way to provide good returns as well as safe principal, less funding needs to be made than investment in low-return or loss-making investments.

In developing countries, one of the largest benefits of a well-managed 2nd pillar scheme is from the initial and continuing “boost” given to the financial sector of the economy. In developed countries, the benefit comes primarily from improved investment performance. While 2nd pillar schemes in developed countries may dwarf those in developing countries in absolute size, those in developing countries may be considerably larger as a percent of per capita GNP.

The best performance of over-all pension schemes comes from building confidence in the whole system and from improving the sustainability of the 1st pillar - the primary minimum state-guaranteed pension and from superior investment performance from a well managed 2nd pillar. However it is relatively more important for developing countries to get the effective and efficient administration of the 1st pillar and sound redistribution policy aspects of the 1st pillar under control before implementing a 2nd pillar scheme.

Some countries are not in such situation to launch 2nd pillar yet, despite the potential for added savings and investment incentives that can be gained.

-- Albert A. Hrabak
IBTCI

FORUM CORNER

Accrual Budgeting: Experiences of Other Nations and Implications for the United States



Elizabeth McClarin, Guest Speaker for the November Forum

Ms. Elizabeth McClarin, Senior Analyst - United States General Accounting Office, was the featured speaker at the ICGFM's monthly forum on November 7th. After beginning her GAO career as a financial auditor, Ms. McClarin joined the agency's Federal Budget Issues Group. Over the years, she has worked on a range of financial and performance management issues, including reviews of the practicality of using budgetary caps to constrain spending growth in entitlement programs, the budgetary treatment of federal insurance programs, and the implementation of the Government Performance and Results Act. Most recently, she conducted studies of the use of accrual-based budgeting and the budget treatment of fiscal exposures. She also serves on the Public Debt Committee of the International Organization of Supreme Audit Institutions (INTOSAI). She holds a CPA certificate and has undergraduate degrees in Accounting and Government and Politics. She has two Masters degree in Public Management and Business Administration.

Her topic was Accrual Budgeting: Experiences of Other Nations and Implications for the United States. Her presentation was followed by a panel discussion.

The panelists were Robert W. Kilpatrick, Office of Management and Budget, and Marvin Phaup, Congressional Budget Office. Ms. Wendy M. Commes, Federal Accounting Standards Advisory Board, served as the moderator.



Ms. McClarin emphasized that interest in the use of accruals in budgeting generally has been associated with a change in philosophy towards a performance based management model. This has created a need for more robust information on performance and financial impacts. She offered the lessons learned from a detailed GAO study of other countries' experiences. Mr. Kilpatrick reported on the Bush Administration's initiative to link budgetary cost to performance by recording the annual cost of resources used by programs. This would be accomplished in part by accrual-based payments from one budget account to another that would charge programs upfront with the full cost of retirement benefits and hazardous waste cleanup. Mr. Phaup discussed the meaning of the term accrual - that is, that accrual measurements can be defined as needed to support different objectives.

*-- Wendolyn M. Commes
FASAB*

Pictured on the left: Marvin Phaup, Congressional Budget Office and Robert Kilpatrick, Office of Management and Budget



From left to right: Elizabeth McClarin, GAO; Chris Bonnham, GAO; and Wendy Commes, FASAB

2001 ICGFM PHOTO GALLERY



The delegation from Hiati attending the Conference in Miami



Lynette Asselin from Inter-American Development Bank. One of the Speaker at the ICGFM Conference



Pat Gnazzo, Vice-President, Business Practices, United Technologies Corp. One of the Speakers at the ICGFM Conference



Mr. Eduardo Gringsberg, Mrs. Hamilton, Mrs. Gringsberg, and Mr. Jim Hamilton



Sylvia Rodriguez, ICGFM's Forum Coordinator



Don Sherk, Int'l. Business and Technical Assistance in Miami



Ana & Annette Esteville at the Miami Conference



Mr. Jim Wesberry from Casals & Associates and participants at the Miami Conference

UPCOMING EVENTS

JANUARY 24-25, 2002

The Association of Government Accountants (AGA) presents the 13th Annual Federal Leadership Conference, "Transforming Leadership"

At the International Trade Center - The Ronald Reagan Building, in Washington, D.C.

Hyatt Regency Bethesda

Bethesda, MD, U.S.A

Contact: Jennifer Root

Phone: (800)AGA-7211

E-mail: jroot@agacgfm.org

FEBRUARY 26 - MARCH 1, 2002

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MARCH 12, 2002

JFMIP 31st Annual Financial Management Conference, "Getting to Green in Financial Management"

Hilton Washington and Towers

Washington, DC, U.S.A.

Contact: JFMIP

Website: www.jfmip.gov

APRIL 8-12, 2002

XVI International Conference on New Developments in Government Financial Management, "International Crisis: the Role of the Government Financial Manager"

Radisson Mart Hotel

Miami, Florida, U.S.A.

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JUNE 10 -13, 2002

Enhancing Good Governance by Curbing Corruption

Wilton Park Conference

Contact: Wilton Park Conferences

Wiston House

Steyning, West Sussex

BNN44 3 D, UNITED KINGDOM

Phone: +44 (0) 1903 815020

Fax: +44 (0) 1903 815931

Email: admin@wiltonpark.org.uk

Internet: www.wiltonpark.org.uk/web/

[welcome.html](http://www.wiltonpark.org.uk/web/welcome.html)

JUNE 23-26, 2002

The Institute of Internal Auditors' 2002 International Conference: A Monumental Experience

Marriott Wardman Park Hotel

Washington, DC, U.S.A.

Contact: Customer Service

Phone: +1-407-830-7600, Ext. 1

E-mail custserv@theiia.org

JULY 7-10, 2002

AGA's 51st Annual Professional Development Conference & Exposition

Hyatt Regency Atlanta

Atlanta, GA, U.S.A.

Contact: AGA

Website: www.agacgfm.org

Phone: 703-684-6931

800-AGA-7211

OCTOBER 4 - 7, 2002

2002 Biennial Conference - International Institute for Public Ethics, "Reconstructing 'the Public Interest' in a Globalising World: Business, Professions and Public Sectors"

Sheraton Hotel, Brisbane, AUSTRALIA

E-mail: s.lockwood-lee@mailbox.gu.edu.au

Phone: 61-7-3875-3563

Fax: 61-7-3875-6634



Please Visit our Internet Web-site at
<http://www.icgfm.org>

Also, send an e-mail to Cindi Culkin at:
members@icgfm.org -- your name
and address will be added to our e-mail list.

EDITOR'S MESSAGE

This is my last issue as
your ICGFM Editor.

Thanks for all of your
assistance in the past
and may you all have
a safe, productive, and
prosperous New
Year!

-- *Dolores Padgett*



*I had the fortune to join my dear
friend, Professor Ray Einhorn at
one of the ICGFM Forums*



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