ICGFM’s

20th Anniversary

A look at the Past and into the Future

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ICGFM’s 20th Anniversary:
A look at the past and into the future

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**Foreword**

This special publication marks the 20th anniversary of the International Consortium on Governmental Financial Management (ICGFM) and highlights its past achievements, current initiatives, and the challenges ahead.

Remarkable results have been realized from the financial management conferences in which ICGFM has played a key role, whether they were held in Brisbane, Australia; Budapest, Hungary; London, England; Lahore, Pakistan; Miami, Florida; New Delhi, India or Washington, D.C. Many ideas for the Public Fund Digest, Government Financial Management World, and the Washington Forums have emanated from the international and regional conferences. Consortium publications are now distributed throughout the world via our worldwide web page and other media. ICGFM research is expanding and yielding remarkable results as renowned academicians and practitioners compete for the Dysland Research Award, named in honor of Robert and Audrey Dysland, long-time supporters of the Consortium in their roles as General Counsel and Secretary General, respectively.

Members from all segments of the Consortium umbrella—major organizations, international organizations, national organizations, government institutions, educational institutions, private organizations and individuals—continue to look to ICGFM to lead the parade and stimulate interest as well as participation in financial management improvements around the globe.

As you read the highlights of the origins and evolution of the Consortium—pictorially and narratively—you’ll notice that its achievements have been possible not only by renowned leaders (and followers too) in government financial management, but also by public administrators, consumer advocates, and others who regard stewardship of public funds and of course, merit the public trust to be among the highest callings for professionals.
We take this opportunity to thank those who provided input to this anniversary publication and all who have contributed and will continue to contribute their talents and skills to expanding our horizons and improving financial management globally. We recognize that the continuing success of the Consortium depends on an active partnership with all segments of the financial management community and seek your vigorous participation in the future.

Virginia B. Robinson
Vice President, Publications

James B. Durnil
President
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Introduction

Anniversaries offer an institution an opportunity to look back at its history, note its achievements, take stock of the challenges at hand and map a course for the future. In the case of the International Consortium on Governmental Financial Management (ICGFM—or more familiarly known as “the Consortium”), this exercise will take us back 20 years, to the moment when a group of visionary officials in key nations of the world agreed that there was a need for such an organization to promote the improvement of public sector financial management and the training available for the professionals performing that task—government accountants, auditors, budget officers and other officials entrusted with the responsibility of keeping records of how public funds are handled.¹

Two decades later, the fledgling initiative that started with few resources has grown to represent 92 organizations from 39 countries, reflecting the trend towards globalization that has become the hallmark of our time. Through our membership, our programs reach hundreds of thousands of government financial managers around the globe. New tools and technologies such as the Internet will allow us to cast our nets even wider.

However, besides promise, the future also holds uncertainty. The 20th anniversary of the Consortium has coincided with a spell of turmoil in global markets that has been characterized as “the first financial crisis of the 21st century.” Commotions in developing countries spill over into mature markets at unprecedented speed, wiping out billions of dollars of value in financial assets in a question of minutes. This turbulence brutally underscores the need for transparency in public sector financial data, the urgency for adopting internationally accepted accounting standards and the importance of prudent management of government resources.

Clearly, the ICGFM has its work cut out for the future.

¹ This article borrows heavily from the remarks made by Jim Wesberry, former ICGFM President and XX Anniversary Chairman, in the March 1998 newsletter under the title Why the Consortium was Started, and by the ICGFM’s current leader, Jim Durnil, in the September 1998 issue of the newsletter, in the message The International Consortium on Governmental Financial Management—Who are We.
Origins

There were at least two convergent views that pointed to the need to create the Consortium. One was fed by a sense of frustration on the part of the large national professional membership organizations, such as the Association of Government Accountants (AGA) in the United States, the United Kingdom’s Chartered Institute of Public Finance and Accountancy (CIPFA), the Australian Society of CPAs, and the Municipal Finance Officers Association—MFOA2 (USA and Canada). These groups felt not enough was being done to assist the growth of professional practice among government accountants, auditors, budget officers and other financial managers working in the public sector throughout the world, particularly in the developing countries where the profession often went unrecognized. The concerned organizations had attempted to establish chapters in other nations, but often ran into roadblocks in the form of perceived “neo-colonialism.” Whenever chapters were established, their membership usually consisted of expatriates or local professionals who had received their education and certification in the “mother” country.

The second view represented the consensus of key auditors general who also saw the need for improving the status and education of government financial managers and other professionals in developing countries. Among them were the Auditor General of Canada, James J. Macdonnell, and the Comptroller General of the United States, Elmer B. Staats, who served as the first Honorary Co-Chairmen of the ICGFM. Others who held similar opinions were Dr. Mortimer A. Dittenhofer, Executive Director of AGA and one of the early authors of the General Accounting Office (GAO) “Yellow Book” on government auditing standards; James P. Wesberry, Jr., who was an adviser to the Comptroller General of the U.S. and Auditors General of Peru and Ecuador as well as an adviser to ILACIFs, the Latin American Association of Supreme Audit Institutions (now known as OLACEFs); and Noel Hepworth, Executive Director of CIPFA. All three would eventually serve as presidents of the Consortium.

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2 Subsequently the organization changed its name to the Government Finance Officers Association (GFOA).
These leaders perceived that the international professional bodies that existed at the time were either “private clubs”—narrowly focused groups which shunned colleagues in both the government and educational communities—or were exclusively oriented towards the private sector. The International Organization of Supreme Audit Institutions (INTOSAI) would have been characteristic of the former and the International Federation of Accountants (IFAC) of the latter.\(^1\)

As often happens, it takes a major crisis to highlight the urgency of the need to establish an institution like the ICGFM. The international debt crisis of the early 1980s, which shook the world in the aftermath of the 1970s oil crisis precipitated by the OPEC oil producers cartel, brought home the revelation that government financial managers in many countries had not been providing timely or accurate figures on the status of sovereign loans—a regretful state of affairs that haunts some countries these days.

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\(^1\) In recent years, however, in dialog with the Consortium and other groups, IFAC, through its Public Sector Committee, has become active in standard setting in the public sector. Likewise, INTOSAI partnered with the ICGFM in a regional conference held in Hungary in 1997 to which other groups were invited to discuss the improvement of government internal controls and internal audits.
Raising an organization

Special thanks should be given to the leaders who protected and nourished the ICGFM in its younger and most vulnerable days. It had been founded with virtually no financial resources of its own other than the dues paid by its membership, which was meager, especially because it was established as an umbrella group of organizations. Those contributions were kept modest to encourage small and developing countries’ organizations to join.

The first is Dr. Mortimer A. Dittenhofer, who persuaded AGA to take on duties as the secretariat of this new organization, of which it was a founding member.

The second is Arthur L. Litke, who as Assistant Director of GAO and chairman of the International Affairs Committee of AGA, used that body to organize the ICGFM, expand its membership, and promote its first publications and conferences.

The third is Audrey Dysland, who as Director of Finance of AGA took on the tasks of looking after its membership rolls and finances. Several years later, when interest in international aspects of government financial management waned temporarily at AGA, Audrey took the records to her home where she managed the ICGFM Secretariat at little or no cost (and with no compensation to her).

Fourth, was James P. Wesberry, Jr., who from wherever he has worked—be it Latin America, Days Inns, the Organization of American States, the GAO, USAID, Price Waterhouse, the Institute of Public Administration, the World Bank or Casals and Associates—has always used his position and influence to promote the growth and fulfillment of the professional objectives of the ICGFM around the world.

The fifth is Noel Hepworth, who created a viable link to those working in public finance throughout the British Commonwealth. He also helped forge stronger working links with one of our founding members, the Australian Society of CPAs.
The sixth is Raymond Einhorn, who developed and nurtured the Washington International Governmental Financial Management Forum, a monthly luncheon presentation and discussion group of the ICGFM.

The seventh is Donald Beatty, Executive Director of the Municipal Finance Officers Association, which became one of the founding members of the ICGFM. He directed our attention to the importance of strengthening municipal financial management around the world.

The eighth is Dr. Adolf J.H. Enthoven, Director of the Center for International Accounting Development at the University of Texas at Dallas. A noted author of a number of studies on accounting trends in developing countries and in countries in transition such as Russia, Dr. Enthoven has led the ICGFM research efforts through our first 20 years.

The ninth is Arigpudi Premchand, Assistant Director of the International Monetary Fund’s Fiscal Affairs Department, who served as ICGFM Director and Vice President. Mr. Premchand is a notable expert and author of studies on the development and evolution of government budget policy and administration. He frequently served as a speaker at our conferences and forums and acted as a link and interpreter between the views of the economists, budget experts and financial managers.

Of course there have been many others who also helped strengthen the ICGFM in its early years, among them many of its present officers and directors.
Growing interest in the ICGFM

The founding concept of the ICGFM was that it would be organized as an international umbrella organization whose core members would be key professional membership organizations from around the world. Provisions were made for other classes of membership such as: international organization members, national organization members (also professional membership organizations, but at a lower membership fee), government institution members, educational institution members, private organization members, and individual members not included in organizational members.

What was not envisaged was the extent to which these classes of members outside the core group would grow both in numbers and level of interest and participation in the activities of the ICGFM. For example, numerous government institutions have joined, as well as the major CPA and other consulting firms in the private sector with government project contracts for improving and implementing new financial management systems in government agencies and in international organizations. Both groups have been interested in facilitating and promoting the ICGFM’s international conferences, which they view as training opportunities for participants from countries and organizations in which new systems are being introduced, offering them a chance to become acquainted with new methodologies. Ronald Points, ICGFM Director and Director of PriceWaterhouseCoopers’ International Government Financial Management Systems Development, has been instrumental in helping to finance numerous participants from countries in transition, such as Kazakhstan, Ukraine and Vietnam, to attend the ICGFM international conferences in Washington and Miami. He is also the representative of the American Institute of Certified Public Accountants on IFAC’s Public Sector Committee, which recently drafted a Guideline for Governmental Financial Reporting.

The Consortium has also been fortunate to have as one of its vice presidents Virginia B. Robinson, former Executive Director of the U.S. Government’s Joint Financial Management Improvement Program and past President of AGA. She has provided the commitment and vision of the key financial management agencies of the U.S. federal government to improve
financial management policies and practices—and applied it to our publications. Patrick J. Barrett, ICGFM Director and Auditor General of Australia and former Secretary of the Australian Department of Finance, has been an active player in planning a regional conference in Southeast Asia. At the time he was Deputy Inspector General for Audit at USAID, ICGFM President James B. Durnil was instrumental in getting that agency interested in the work of the Consortium. USAID has assisted a significant number of participants from developing countries and countries in transition to attend ICGFM international conferences. They would not have received this valued professional development and training otherwise.
Evolution during the first 20 years

The early expectations for the ICGFM saw it serving as a clearing house for the exchange of information and ideas, but no one was sure exactly how this would take place. As it has turned out, ICGFM conferences played a much larger role in this process than originally planned. Each October, an international conference is held in Washington, D.C. (for several years it took place in London) focusing on issues of the moment. In March of each year another meeting is held in Miami, concentrating on new developments in professional practice.

Since 1991 the ICGFM has supplemented these two conferences with regional conferences, organized around a specific issue important to the region, and hosted by local professional organizations and government agencies. The first such forum was cosponsored with the Australian Society of CPAs and held in conjunction with their national conference near Brisbane in November 1991. Noel Hepworth, who was ICGFM President at the time, championed the idea of working together with our Australian partners, to make it a truly international event. The second event was held in New Delhi and was cosponsored by the Government of India’s Comptroller General of Accounts and local professional associations, focusing on privatizations. The third regional meeting was cosponsored by the Auditor General of Pakistan in October 1995 in Lahore and focused on the issues of cooperation between the private and public sectors. Jagdish Narang of GAO’s International Audit Organization Liaison, working in conjunction with two former ICGFM directors and comptrollers general of accounts of India, Ravi Kathpalia and Mira Saxena, was instrumental in the planning and organization of the conferences in both India and Pakistan. The fourth conference was cosponsored by the State Audit Office of Hungary in Budapest on internal control and internal audit.4

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4 The Hungarian State Audit Office, which at the time of the conference was chairing INTOSAI’s Internal Controls Committee, is working towards turning the results of that meeting into an Internal Control Handbook.
On the threshold of the future

The ICGFM has accumulated over two years of experience in managing its web site on the Internet (http://www.financenet.gov/icgfm.htm). B. Preston Rich, ICGFM Director and Executive Director of FinanceNet, the host group for our web site, has been instrumental in developing our presence on the Internet. This program puts the Consortium in the forefront of using the latest technology, offering the following features:

• free on-line access for all of our publications, conference proceedings, membership brochure and on-line membership application forms
• information on upcoming events, conference brochures and on-line registration forms for our conferences
• on-line discussion and e-mail groups

The Consortium will need this platform to communicate and interact with members in all regions of the world in the future. Our worldwide membership has grown from a handful of organizations to 92. They comprise six major organization members, 10 national organization members, 39 government institution members, five international organization members, 14 educational institution members, and 18 private institution members. Individual members now number 53. Thirty-nine nations are represented by our organization membership and a total of 50 nations are represented by both our organization membership and individual members. Many of our association, government accounting and audit organization members around the world have members and staff numbering in the thousands. Therefore, one can see the total outreach of the ICGFM numbers in the hundreds of thousands of financial managers living and working in over 50 nations, in all regions of the world.
Conclusions

There will be no lack of opportunities to rise to our membership’s expectations in the years to come. Among the possible initiatives are: distance learning for CPE credit, using the ICGFM web site; making more of our publications available in Spanish and other languages; development of a certification program for International Certified Government Financial Managers, modeled on that of the AGA and others; and a program of volunteer technical assistance from our members to other members. The ICGFM has established a Strategic Planning Committee which is developing our strategic and tactical plans and reviewing our Bylaws and Policies. This committee is polling our membership, officers and directors and other interested parties with the goal of making recommendations to improve or fine-tune our operations. We hope this process will stimulate debate amongst members and encourage all to become more involved in our efforts to improve public financial management around the world. What are your views? Please contact Linda Weeks (202) 512-6077; Virginia Robinson,(301) 340-8942; or Audrey Dysland (301) 681-3836. Their addresses are on our Web Site.
Early supporters of ICGFM—Comptroller General Bowsher (second from left) succeeded Comptroller General Statts (far left) as Head of the U.S. General Accounting Office. Both have been eminent leaders in financial management for decades. The Consortium has benefited greatly from their advice and counsel as well as that of Kenneth Dye (far right), former Auditor General of Canada and long-time supporter.

Arthur Litke was the first president of ICGFM. He is a past president of AGA, a certified public accountant and a certified government financial manager. He was a member of the Financial Accounting Standards Board and held leadership positions at GAO and the U.S. Department of Energy. He was a professional lecturer at George Washington University. ICGFM founders chose a most distinguished leader to be the first head of the organization.
Former ICGFM President Arthur Litke with Audrey Dysland, secretary general, (front, far right); Virginia Knauer, director, Consumer Affairs for Presidents Nixon and Reagan; Gerald Murphy, past national president, AGA; Elsworth Morse of GAO; Robert Lewis, ICGFM Speaker; and Maurice Pujol, ICGFM Speaker.

Noel Hepworth (middle), former president of ICGFM welcomes participants. Noel was a dedicated president who served two terms and presided over a memorable international conference in London. He was instrumental in getting participants from around the world for several international events sponsored by ICGFM.
Maurice Mould, former secretary general, ICGFM; Richard Wilkes, president, IFAC; Noel Hepworth, former president, ICGFM; Sir Peter Middleton, permanent secretary of HM Treasury, UK.

James P. Wesberry, past president ICGFM, founding member currently serves on the Board of Directors and Chairs the 20th Anniversary committee. Devoted consortium leader and supporter since inception. Jim is an official of Casals and Associates.
Past President Mortimer Dittenhofer, founding member, chair of the international conferences in Miami; member, Board of Directors, Consummate leader, supporter and role model for financial management professionals. Mort is currently a professor at Florida International University.

Past ICGFM President James Hamilton. He was one of the early organizers of the Consortium and greatly contributed to its evolution. Jim has chaired very successful international conferences and currently serves as vice president, conferences. He continues to assist in improving ICGFM publications, including providing valuable input to this anniversary publication. Jim is a senior auditor with the International Monetary Fund.
President James Durnil presiding at the XI International Conference. Dedicated ICGFM leader and supporter. Has chaired very successful conferences and has participated in ICGFM events for many years. As Chairman of the Board, Jim is the consummate international professional. He is Managing Director, Office of International Programs, National Rural Electric Cooperatives Association.

Robert and Audrey Dysland, general counsel and secretary general/treasurer, respectively. Bob and Audrey are long-time leaders and supporters of Consortium activities. Additionally, Bob has provided tremendous recording services for the Washington Forums and for conferences while Audrey has also contributed to ICGFM publications, especially this special anniversary issue. The “Dysland Research Award” is named in their honor. Bob is retired as an attorney and Audrey is retired from the Federal Government where she was a budget officer.
Speakers at a conference. Dr. Adolf Enthoven, University of Texas, is vice president of research for ICGFM; Ian Ball of New Zealand and James McCrindell of Canada.

The New Audit Approaches of Lending Institutions: William Taylor, auditor general, Inter-American Development Bank and member of the Board of Directors of ICGFM; J. Graham Joscelyn, auditor general, The World Bank; and Eduard Brau, director of the Office of Internal Audit and Inspection, International Monetary Fund.
David Shand, ICGFM director and with the Fiscal Affairs Department, International Monetary Fund; ICGFM President Jim Durnil, then conference director and James Hamilton, then ICGFM president at the 1995 ICGFM Washington conference.

Relmond Van Daniker, member, ICGFM Board of Directors and executive director, National Association of State Auditors, Comptrollers and Treasurers.
Cornelius Tierney, member ICGFM Board of Directors and professor, George Washington University.

James Hamilton, past ICGFM president; Virginia Robinson, vice president, publications, ICGFM and former executive director, Joint Financial Management Improvement Program; and Clyde McShan, speaker at the 1997 ICGFM conference in Miami and former deputy chief financial officer, U.S. Department of Commerce.
Former ICGFM President James Hamilton and Mort Dittenhofer discussing upcoming conference in Lahore, Pakistan with the auditor general of Pakistan.

Former ICGFM President James Hamilton and ICGFM Director Pat Barrett survey the Great Pyramids in 1995.
Patricia Wensel, U.S. Department of Agriculture with James Wesberry, past president ICGFM and Richard Willett, director, Government Relations, Grant Thornton.

Frank Caropreso, member, Board of Directors ICGFM and USAID official.
B. Preston Rich, member, Board of Directors ICGFM and executive director, FinanceNet and senior finance official, National Science Foundation.

Per Tofte, managing director, State Accounting Directorate; M. Christensen, State Authorized Public Accountant and C.R. Schou, chief of section, State Accounting Directorate.
Linda Weeks, vice president Membership and co-chair Strategic Planning Committee with M. Madan and Alison Ugarte, Inter-American Development Bank.

Olekdandra Kuzhel, frequent speaker at ICGFM conferences and official of the Ukraine.
Jesse Hughes, member, Board of Directors ICGFM and former professor, Old Dominion University.

Thomas Mundell, senior accountant, USAID; Donald Charney, former chief financial officer, USAID; Virginia Robinson, vice president, publications, ICGFM; and Charlie Caulkin, executive director, AGA.
A. Premchand, former Board Member, ICGFM and senior official, International Monetary Fund.

Mira Saxena, former Comptroller General of Accounts, India and former Board Member, ICGFM.
Randolph Andersen, director, Loan Programs, World Bank.

Special Advisor to the President J.C. Narang, GAO enjoying the Garden Hoces Hotel garden, Cambridge.
“Comprehensive National Reporting: The Annual Analysis of the State Budget Implementation in Poland” Piotr Kownacki, vice president, Supreme Chamber of Control, Government of Poland.
Virginia Brizendine, past national president, AGA.

Mort Dittenhofer, past president ICGFM; Adolf Enthoven, Board Member, ICGFM; Peter Aliferis, Board Member, ICGFM; J.C. Narang, special advisor to the president, ICGFM; and Eric Harid, conference attendee from Zimbabwe.
J.C. Narang, special advisor to the president, ICGFM; Ravi Kathpalia, Board Member, ICGFM and James Hamilton past president, ICGFM.

Jerry Curtis and John Jensen providing translations for a conference. Most ICGFM conferences provide translation in English, French and Spanish.
ICGFM Past President
Jim Wesberry.

James Scheiner, Florida International University and Ronald Points, Board Member, ICGFM and director, Government Services, PriceWaterhouseCoopers.
Paul Lohneis, former Board Member, ICGFM who is with PriceWaterhouseCoopers.

Hortense Cleaver Tylor of Suriname and Raymond Einhorn, Vice President and chair, Washington Forum.
Kazakhstan delegation poses with ICGFM members.

ICGFM officials present Certified Government Financial Manager certificates to GAO International Fellows at ICGFM’s 10th Anniversary.
Martin Ives, former professor, New York University and frequent speaker at ICGFM conferences.

Skeets Dittenhofer, ICGFM conference assistant.
Anna Estevil, ICGFM conference registrar, receives award from James Scheiner of FIU.

Mira Saxena, former comptroller general of accounts and former Board Member, ICGFM and Carol Codori, director, Professional Development, AGA.
Thomas Heiple, member, Strategic Planning Committee, who is with the U.S. Department of the Treasury and Wilbur Luck, former senior official, U.S. Department of Housing and Urban Development.

ICGFM Speaker
Zhang He Lin of the People’s Republic of China and Audrey B. Dysland, secretary general, ICGFM.

ICGFM Past President James Hamilton establishes the Dysland Research Award and presents a gift to Bob and Audrey Dysland at an ICGFM conference.
Mort Egol, partner, Arthur Andersen; Ken Dye, auditor general of Canada; A.E. Harid comptroller and auditor general of Zimbabwe and Martin Hewings, Pannell, Kerr, Forster.

The Mayor with Martin Hewings, public sector advisor, Pannell Kerr, Forster, Chartered Accountants, UK; A.E. Harid, comptroller and auditor general of Zimbabwe; E.M. Hamakowa, Zambia; and Ade Caulker, acting auditor general of Sierra Leone.
Coffee served during registration allows participants to greet one another. Z.A.B. Yahaya, deputy accountant general of Malaysia; Adolph J.H. Enthoven, director, Center for International Accounting Development, University of Texas at Dallas; and Gordon Cowperthwaite, chairman, Canadian Comprehensive Auditing Foundation.

James Scheiner, administrator, Florida International University and long-time contributor to the Consortium's activities.
The great conference team. Past ICGFM Presidents James Wesberry and Mortimer Dittenhofer.

Conference participants in Cambridge, England 1988. Fadziah Saad, Malaysia; Judy Ann Barnes, Australia; Councillor Lavena Hawes, the mayor of Cambridge and Margaret Downes, Ireland.
Ileana Colon Carlo, comptroller general, Puerto Rico.

Eric Harid, comptroller general, Zimbabwe and Audrey Dysland, secretary general, ICGFM.
“Transparency International’s Effort to Combat Corruption in Development” Dr. Peter Eigen, chairman, Board of Directors, Transparency International.
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Jagdish C. Narang, Senior Evaluator, Office of International Audit Organization Liaison, U.S. GAO
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- Australian Society of CPAs
- Chartered Institute of Public Finance & Accountancy – CIPFA (UK)
- Institute of Internal Auditors, Inc. – IIA (Worldwide)
- National Assn. of State Auditors, Comptrollers & Treasurers – NASACT
- The World Bank

**International Organization Members**
- Inter-American Development Bank
- International Monetary Fund – IMF
- Organization for Economic Cooperation and Development – France
- United Nations Development Program

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- American Association for Budget and Program Analysis – AABPA (USA)
- American Institute of CPAs (Library)
- Association of Government Accountants of the Philippines
- Board of Audit of Japan
- Canadian Comprehensive Auditing Foundation – CCAF
- Canadian Institute of Chartered Accountants (CICA)
- Chartered Institute of Management Accountants (U.K.)
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- Audit Department, Savings Bank, Albania
- Audit Department, Tonga
- Audit Services Bureau, Canada
- Australian Audit Office
- Australian Audit Library Services
- Chamber of Control – Republic of Georgia
- Controller General of Costa Rica
- Controller General of the Municipality of Rio de Janeiro, Brazil
- Controller General of Venezuela
- Department of Finance, Australia
- General Auditing Bureau, Kingdom of Saudi Arabia
- H.M. Treasury, U.K.
- Ministry of Finance, Budapest, Hungary
- Ministry of Finance, Economic Affairs, India
- Ministry of Finance, Central Auditing, The Netherlands
- Ministry of Finance and National Economy – Arabian Gulf – Bahrain
- National Audit Bureau, Iceland
- New Treasury, New South Wales
- Office of the Accountant General of Botswana
- Office of the Auditor General of Arizona (U.S.A.)
- Office of the Auditor General of Ethiopia
- Office of the Auditor General of Fiji
- Office of the Auditor General of Malaysia
- Office of the Auditor General of Pakistan
- Office of the Auditor General of South Africa
- Office of the Auditor General of Tuvalu
- Office of the Chief Accounts Officer – Pakistan
- Office of the Controller General of Canada
- Office of the Comptroller General of Mexico
- Office of the Comptroller General of Nicaragua
- Office of the Comptroller & Auditor General of India
- Officer of the Comptroller & Auditor General of Zimbabwe
- Secretariat General of Audit – Oman
- South African Treasury
- State Accounting Directorate of Denmark
- State Audit Bureau of Qatar
- The Swedish National Audit Office
- The Treasury, Hong Kong
- United States General Accounting Office – OIAOL

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- Pakistan Administrative Staff College
- South African Institute of Public Administration
- Universidad Nacional de Salta – Argentina
- Université de Port-au-Prince – Haiti
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- University of Pretoria, South Africa
- University of South Africa – Library
- U.S. Department of Agriculture Graduate School (USA)

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- Iaone Naiveli & Co. – Fiji
- KPMG Peat Marwick
- Price Waterhouse
- Rimac & Associates, Peru
- The Townsend Consulting Group – USA