

GOVERNMENT FINANCIAL MANAGEMENT WORLD

*The International Consortium on
Governmental Financial Management
(ICGFM)*



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No. 1

U.S. Government Provides Information on Y2K Issues "Federal Government Year 2000 Activities"

The Federal government is leading a Presidential initiative to promote cooperation among Federal, State, local, and tribal governments on Year 2000 issues. Year 2000 initiatives are also underway with industry, international organizations, and citizens. Cynthia Warner, Director of the Year 2000 and IT Issues Division of the General Services Administration, and her staff provide full-time support for the President's Council on Year 2000 Conversion and the Chief Information Officers (CIO) Council Committee on Year 2000 for the Federal Government.

The President's Council on Year 2000 Conversion was created to establish public and private sector partnership forums; gauge the preparedness of Federal, state, local, and tribal governments for Year 2000; and ensure the development of contingency plans to assure the continuing delivery of critical public and private sector services. To assist in accomplishing these efforts, a Year 2000 web site was developed to provide information and resources grouped by economic sectors (e.g., energy, finance/banking, health care, international, public benefits, small business, telecommunications, transportation, state, local and tribal services, etc.). The web site address is <http://www.y2k.gov>.

The Year 2000 Information Directory is a one-stop source for everyone interested in Year 2000 issues. Information on the Directory include: Federal Acquisition Regulation on Year 2000, Recommended Contract/Warranty Language, best practices, legal issues, government documents, Congressional hearings, and links to other

federal, state, and private industry Year 2000 sites. Databases on the Directory include commercial off-the-shelf (COTS) products; telecommunications; facilities; and biomedical. These databases provide information about products that are Year 2000 compliant. A Data Exchange database is provided for federal agencies and state governments to share information about system readiness (this web site is not available to the public).

Contingency planning is a popular topic now as we get closer to the Year 2000. The following documents on the web site address contingency planning:

- U.S. Government Social Security Administration Contingency Plan at <http://www.gsa.gov/gsacio/ssay2kb1.htm>; and
- U.S. Government General Accounting Office Year 2000 Continuity and Contingency Planning Guide at <http://www.gao.gov/special.pubs/bcguide.pdf>

The international web sites were developed in support of the Group of Eight (G8) Government On-Line (GOL) to encourage collaboration and information sharing of global Year 2000 preparedness. The International Directory links to web sites around the world and provides information from international organizations. The International Virtual Conference is ongoing and currently provides 65 papers by authors from different countries. This site provides a centralized global forum for questions, answers, and comments and encourages a collaborative effort in Year 2000 preparation.

Ms. Warner travels around the nation and the world sharing the federal government's Year 2000 initiatives, and to make citizens and organizations aware of the Year 2000 challenge. A major outreach effort is underway to provide Year 2000 information to citizens, local and county governments, tribal and Hispanic communities. Six brochures have been developed and two white papers have been published on this subject to provide information on how to prepare for the Year 2000 technology challenge.

-- Maxime Hill, General Services Administration
Reprinted from *JFMIP NEWS*, Fall 1998, Vol. 10, No. 3

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The President's Message



ICGFM President Jim Durnil

The ICGFM officers and Board members continue to deliberate over how we should move into the new millennium. The long-range, strategic planning committee continues to meet and seek the advice of our membership on our long-range goals and objectives. Mort Dittenhoffer, Vice President for Administration, continues to work with me as we assess how we can streamline our administrative responsibilities. Changes are needed in both areas. Change is difficult, but must happen.

In the long-term, the Strategic Planning Committee continues its work on examining our organizational structure, reviewing our by-laws, and identifying our future goals and objectives. Their work will take weeks and months, and will take time to implement. They will build upon our already strong organizational foundation that we have built over the years. The committee's work is essential to our

long-term success and Linda Weeks continues to move the committee through this process.

In the short term, we have more immediate needs that need to be addressed. We need to cover our bases as it relates to the administrative requirements of our organization. A membership database is needed to manage our membership responsibilities. A conference planning system is needed to streamline our registration process and mailings. Mort Dittenhoffer and I have met with the Association of Government Accountants and we are exploring how we might establish a relationship with AGA to handle some of our administrative activities. AGA has an automated membership that could be adapted to our needs. AGA has a conference planning system, which could easily track our conference registration and other requirements. Mort and I decided that we must not sit on the status quo. We decided to explore whether a more formal relationship with AGA might be the answer.

After talking with several other ICGFM Board members, I proceeded to talk to Tom Roslewicz, President of AGA, if we could meet with their officers and discuss how we might work together in the future. Tom told me that they too are reexamining how the AGA should participate in public, financial management activities in the international community. Based on my discussions with Tom, next month Mort Dittenhoffer, Virginia Robinson and I will meet with the AGA National Executive Committee of AGA at its semi-annual meeting

(Continued on Page 3)

OFFICERS

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ELMER B. STAATS

FORMER COMPTROLLER GENERAL OF THE UNITED STATES

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NEWSLETTER EDITOR

DOLORES D. PADGETT, IRS

EXECUTIVE PROFILE

LINDA L. WEEKS

Director of the Office of International Liaison,
U.S. General Accounting office

Mrs. Linda L. Weeks is the Director of the Office of International Liaison at the U.S. General Accounting Office (GAO). In this role, she manages GAO's work with the International Organization of Supreme Audit Institutions (INTOSAI) and coordinates GAO's interactions.

Linda is a member of the Board of Directors of the International Consortium on Governmental Financial Management. Currently, She is Director of Membership and Co-Chair of the Strategic Planning Committee of the Consortium. For the Association of Government Accountants, she chairs the International Development Committee and is currently serving on the Planning Committee for the annual Professional Development Conference. She is a member of the Board of Directors of the Washington, D.C. Chapter of the Institute of Internal Auditors.

Since joining GAO in 1980, Linda has worked in several areas. She began her career with GAO's training Branch and later worked with the Human Resources Management Team in the Resources Community and Economic Development Division. From 1987-1996,



Linda L. Weeks

she was a Deputy Director in the Office of International Liaison; she managed the GAO's International Auditor Fellowship Program, served as the Assistant Editor of the *International Journal of Government Auditing*, and assisted with a variety of INTOSAI projects.

Linda attended Lebanon Valley College in Pennsylvania, and graduated with honors from the University of Maryland. She earned her masters degree in Public Administration at George Mason

University. She is a Certified Government Financial Manager (CGFM). As a CGFM, Linda has made a long-term commitment to education and training. Her dedication to enhancing cultural exchanges and broadening her horizons through educational endeavors has enabled her to travel to the far corners of the world, from Australia to Europe.

-- Virginia B. Robinson
Consultant

The President's Message

(Continued from Page 2)

and make a presentation on the ICGFM to the committee. Like the ICGFM, the AGA can not provide any significant amount of support to the ICGFM without the approval of the Committee. After we meet with AGA and get the committee's feelings. Mort and I will give our membership some feedback.

As we move through this period of change, any feedback from our membership would also be appreciated. Change is difficult, but it must happen. With your input, I am sure change will be less difficult. Thank you for your support.

-- Jim Durnill
ICGFM President

New Head of Mexican SAI Elected by Legislature

On December 2, 1998, the Chamber of Deputies of the Union Congress of Mexico elected Mr. Gregorio Guerrero Pozas as Contador Mayor de Hacienda de Mexico to succeed Mr. Javier Castillo Ayala upon the completion of his term of office, for the term of 1998-2006.

After graduating as CPA and exercising the profession independently, Mr. Guerrero began a long-standing career in the Mexican public sector.

His professional performance has led him to occupy positions like that of General Treasurer of the Institute for the Social Security and Services for Public

Employees, Chief of Staff of the Treasurer of the Federation, Regional Delegate for the Bank of Public Works and Services and, immediately prior to his present position as head of the Mexican SAI, General Treasurer of the Chamber of Deputies. He has also a wide experience in governmental accounting standards, public accounts, and financial consolidation, having directed the respective areas in the Programming and Budget Secretariat. Mr. Guerrero has occupied various senior financial management posts in the banking, communications, industrial and real estate sectors.

Mr. Guerrero, is particularly interested in the international sharing of experi-

ences and points of view as fostered by the conferences that are organized yearly by the International Consortium on Governmental Financial Management (ICGFM) as a means to help professionals and institutions in the field adapt to the growing demands of a globalized financial environment and increasingly accountable governments.

For more information, contact: Contaduría Mayor de Hacienda, Av. Coyoacan 1501, Col. del Valle, Mexico D.F. 03100, México. Please send e-mail to: cmhasesor@mexis.com or fax to 525-534-18-91.

The International Consortium on Governmental Financial Management

Presents the

XIV International Financial Management Conference in Washington, D.C.

Theme: **“Fiscal Federalism and Decentralization:
Working Locally, Thinking Globally”**

In keeping with the theme, every region of the world will be represented on the program.

For more information contact Steve Kenneally at (202) 624-5451

XIII ANNUAL INTERNATIONAL CONFERENCE ON NEW DEVELOPMENTS IN GOVERNMENTAL FINANCIAL MANAGEMENT FOR GOVERNMENT FINANCIAL MANAGERS



"Information, Technology, and Accountability"

March 22 - March 26, 1999
Radisson Mart Plaza Hotel
Miami, Florida

Registration Forum on ICGFM Web Site:
<http://www.financenet.gov/icgfm.htm>

CONFERENCE PROGRAM

Sunday, March 21

4:00 to 9:00pm Registration

Monday March 22

7:30am Continental Breakfast/Registration
8:30am Opening Ceremonies
9:00am Keynote: Not only Technology -- Also Concepts
10:00am *Break*
10:30am Accommodating the Turn of the Century
11:30am A Survey of New Systems for Management Information
1:00pm *Lunch*
2:00pm Management's Need for Financial and Operational Information
3:00pm International Audit and Investigation in the Information Age
4:00pm *Break*
4:30pm Outsourcing in Accounting and Auditing, the Vital Question
5:30pm Adjourn
6:00pm Welcome Reception

Tuesday, March 23

THEME: TECHNICAL DEVELOPMENTS

7:30am Registration/Continental Breakfast
8:30am Keynote: The Leading Edge of Technical Developments
9:30am *Break*
10:00am World Bank Integrated Financial Management System (SIAFI)
11:00am The Mechanics of the Production of the First U.S. Government Consolidated Financial Statement
12:pm *Lunch*
1:30pm Management Gains from Control Self Assessment
2:30pm Case Study Presentation by Attendees (English)
A. State and Local Financial Management
B. State and Local Auditing
5:00pm Adjourn

Wednesday, March 24

THEME: CORRUPTION IN GOVERNMENT

7:30am Continental Breakfast
8:30am Keynote: The Prevention of Corruption

10:00am *Break*
10:30am Government Financial Management's Prevention of Money Laundering
11:30am Control of Corruption Through Performance Measurement and Tests of Outcome
12:00pm *Lunch*
1:50pm Effective Control Methods Against Fraud
2:30pm The Support for Successful Prosecution
3:30pm *Break*
4:00pm Crimes Against the State: The Ecuador Experience
5:00pm Adjourn

Thursday, March 25

THEME: TECHNICAL DEVELOPMENTS (Cont. from Tues.)

7:30am Continental Breakfast
9:00am Paperless Financial Management: The Ecuador MOSTA Project
10:00am *Break*
10:30am New Development in International Auditing
11:30am Audits of International Projects
12:30pm *Buffet Lunch*
2:00pm Case Study Presentations by Attendees (Spanish)
A. State and Local Financial Management
B. State and Local Auditing
5:00pm Adjourn
7:00pm Reception and Banquet with Entertainment, Sponsored by Pricewaterhouse/Coopers

Friday, March 26

THEME: BORROWERS ACCOUNTABILITY

7:30am Continental Breakfast
9:00am Keynote: USAID Efforts to Develop the Capability of the Honduran Controller General to Audit International Donor Projects
10:00am *Break*
10:30am Accountability Control Systems
11:30am International Development Bank-Borrowers Accountability
12:30pm *Lunch*
2:00pm Argentine Borrower Accountability System
3:00pm Auditing of Controls -- A Flawed Model
4:00pm Closing Ceremonies
5:00pm Adjourn

The International Consortium on Governmental Financial Management
MEMBERSHIP APPLICATION

Complete the application and return it to: International Consortium on Governmental Financial Management (ICGFM), P.O. Box 8665, Silver Spring, MD 20907-USA, Tel: (301) 681-3836, Fax: (301) 681-8620.

Enclosed are annual dues for calendar year ____ (indicate following year if applying after August) 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* as well as the annual Compendium on Proceedings of the Washington International Financial Management Forum and proceedings of conferences (in English and Spanish) and research papers as they are published. Membership also entitles all persons within the member organizations to special rates for the Forum luncheons and other Consortium functions and activities.

Organizations may optionally attach names and mailing addresses of up to four additional persons designated to receive Consortium mailings in the official language (English). Addresses and titles should be concise.

Organization Name _____

Responsible Individual Name _____

Title _____

Mailing Address _____

City _____ Province/State _____

Country _____ Postal Code/Zip _____

Telephone _____ Fax _____

Internet E-Mail _____ Cable _____

Type of membership and dues (check one only):

	REGULAR DUES	*DEVELOPING COUNTRIES DUES
<input type="checkbox"/> Major Professional Organization	US \$800	US \$400
<input type="checkbox"/> National Organization	US \$130	US \$ 30
<input type="checkbox"/> International Organization	US \$130	US \$ 30
<input type="checkbox"/> Governmental Organization	US \$130	US \$ 30
<input type="checkbox"/> Private Organization or Firm	US \$130	US \$ 30
<input type="checkbox"/> Educational Institution	US \$ 65	US \$ 15
<input type="checkbox"/> Regional Country Group	US \$130	US \$ 30
<input type="checkbox"/> Individual	US \$ 50	US \$ 20
<input type="checkbox"/> Optional **Organization	US \$1,000	

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.

**Optional membership (instead of or in addition to regular dues rates) for the support of Consortium programs and publications.

EDITORIAL SUMMARY FROM IIA

Risk Management: Changing the Internal Auditor's Paradigm

AUTHORS: Georges Selim, PhD, M.Com, B.Com, FIIA (UK), and David McNamee, CIA, CISA, CFE, CGFM, FIIA (UK)

CONTENTS: The Role of Risk Management & Internal Auditing; Macro and Micro Risk Assessment; Literature Review; Research Method; and Development and Validation of the Model.

SUMMARY:

The first internal audit paradigm focused on observing and counting," the authors write. "In 1941, Victor Brink introduced the concept of a system of internal controls and changed the paradigm from a focus on re-performance to a focus on controls. The third paradigm is based on viewing the business process through a focus on risk." This change opens new and challenging doors for the internal audit professional, Selim and McNamee say, as auditors move from a passive, reactive, control-based function to an active, anticipatory risk-based function. What this means is that auditors will, more and more, be acting as management supporters and playing a key role in corporate governance.

The authors recommend that in addition to participating in the governance function, the chief internal auditor needs to employ the three segments of risk analysis -- risk assessment, risk management, and risk communication. Included in the report are charts and in-depth descriptions of each component, as well as a short quiz to help the chief audit executive determine what work is required to ready an organization for integrated risk management.

Risk Management: Changing the Internal Auditor's Paradigm is a book that will not only be of interest to internal audit professionals, but members of management as well.

IIA Order Number: R349

An Auditors Guide to Encryption

AUTHORS: George T. Friedlob, PhD, CPA; Frank J. Plewa Jr., PhD; Lydia L.F. Schleifer, PhD; and Corey D. Schou, PhD

CONTENTS: Uses and Types of Cryptographic Security; Encryption and Electronic Data Interchange; Levels of Security and False Security; Password/Passkey Security; The Data Encryption Standard (DES); Asymmetric Encryption; RSA Public Key Cipher; Message Authentication and Integrity; Digital Signatures; One-Way Hash Functions; Key Management; Cryptanalysis and Security; Building an Encryption Security Audit Program.

SUMMARY:

The 1995 breach of Citicorp's heavily fortified computer security system was no minor caper. Tapping into the banking giant's computerized cash management system, a hacker in Petersburg, Russia, siphoned about \$12 million in fraudulent wire transfers by overriding Citicorp's authentication measures that provided authority for transfers.

That scam, and many others, are covered in *An Auditor's Guide to Encryption*, one of the newest products on electronic security offered by The Institute of Internal Auditors. The 150-page book not only examines high-tech fraud, but also historical examples of codes, ciphers, and cryptology used in ancient Egypt, Greece, India, and the Western civilization.

Authors Friedlob, Plewa, Schleifer, and Schou provide an overview of modern codes, ciphers and cryptanalysis, as well as an explanation of the difference between ciphers and codes and encryption. They explain algorithms, or the procedures for decrypting messages, and cover such topics as Electronic Data Interchange, its benefits and drawbacks; software crackers; and Secure Sockets Layer (SSL).

IIA Order Number: R334

The Art of M & A Integration: A Guide to Merging Resources, Processes, and Responsibilities

AUTHOR: Alexandra Reed Lajoux

CONTENTS:

- Integration Planning and Communication
- Integrating Resources: retaining and integrating human resources; financial and tangible resources; reputational and other intangible resources
- Integrating Processes: merging management systems, technology and innovation
- Integrating Responsibilities: fulfilling commitments to customers and suppliers, shareholders, bondholders, lenders, employees, and communities

SUMMARY:

The news comes down: your organization is merging with (or acquiring, or being acquired by) XYZ Company. How will the blending of the companies affect you and your organization, and what factors must be considered following an acquisition or merger? What steps can be taken to ensure that integration will be completed successfully, to the benefit of both organizations?

In *The Art of M & A Integration: A Guide to Merging Resources, Processes, and Responsibilities*, author Alex Lajoux provides information designed to help companies "beat the odds of mediocrity" and integrate rapidly.

Utilizing a question-and-answer format to address issues and concerns associated with acquisitions and mergers, Lajoux offers executives a step-by-step blueprint for establishing a post-merger plan, and formulating and outline for key players and other interested parties to better assist the companies.

IIA Order Number: R351

IIA Distribution Center: 1-877-867-4957 (toll free in U.S.) or 1-770-442-8633, Ext. 275. **IIA Web Site:** www.theiia.org

FORUM CORNER

Improved Financial Disclosure Prerequisite to Financial Market Development



*Dr. Kim B. Staking
Sr. Financial Economist
Inter-American Development Bank*

One important role financial markets play is influencing the allocation of scarce economic resources to the most beneficial purposes. At the December 2, 1998 Washington Forum luncheon, Dr. Kim B. Staking, Inter-American Development Bank (IDB), spoke extensively on how “asymmetric” information interferes with financial markets. In asymmetric situations, information is either not readily available, is not credible, or not communicated. He also discussed IDB’s efforts and the development of Global Accounting Standards to provide sufficient transparency.

Dr. Staking is a Senior Financial Economist in IDB’s Infrastructure and Financial Market Division. He researches issues and gives advice on financial intermedia-

tion, insurance and financial market development. Before joining IDB, he served on faculties at the Institut Europeen d’Administration des Affaires (INSEAD), the Universite de Lausanne, California State University, and at the University of Pennsylvania’s Wharton School, where he earned a Ph.D. in Managerial Economics.

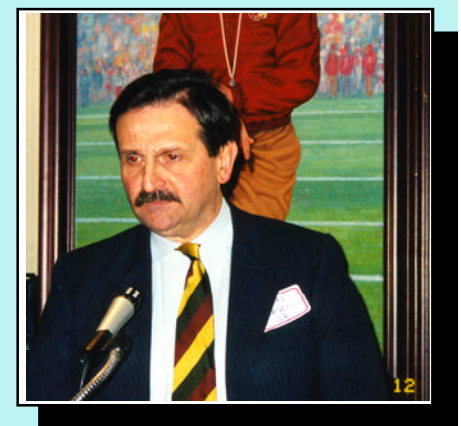
Dr. Staking started by pointing out the real harm done by a lack of transparency. Poor allocations lead to increased cost of capital, cause rejection of otherwise acceptable or superior projects, and lower economic growth. Moreover, corruption and higher risk of losses can result. For example, individual firms will be reluctant to honestly report financial results if competitors can misrepresent their performance as better than it is.

To reduce such problems, nations must adopt, implement and enforce, modern accounting principles and auditing standards. This new paradigm of financial disclosure will recognize the partnership between private firms, governments, capital providers, and the capital and financial markets. To level the playing field, they require systemic change, usually imposed by an external authority.

Clearly, competing in the world economy will require those disclosure principles and standards to be global (cross-border). As Alan Greenspan, Federal Reserve Board Chairman noted recently, “I

don’t know what the appropriate amount of disclosure is, but it’s pretty clear, in both the Mexican and Thai experiences . . . [the] level we now have is too low.”

The IDB supports the use of IOSCO core standards, including disclosure. The Bank is supporting several efforts to implement global standards rather than efforts to improve home-grown standards. To make progress, it needs the support of the international accounting and auditing communities. The absence of authentic and inexpensively available standards in major languages such as Spanish poses a serious problem. Mexico’s copyright laws, as an example, limit availability—the cost is \$50—rather than promoting distribution inexpensively over the Internet. IDB supports efforts to make information more easily available in Spanish and Portuguese.



*Mr. Pietro Masci, Chief
Infrastructure & Financial Markets
Division, IDB, introduced the speaker.*

(Continued on Page 9)

Improved Financial Disclosure . . .

(Continued from Page 8)

Regional authorities such as the European Union (1995), Business Forum of Asia Pacific Economic Cooperation (1996) and Arab Society of Certified Accountants (1997) are starting to support International Accounting Standards. Some individual nations such as Brazil, Panama, and the former Soviet Union are moving to adopt global standards. Chile adopted certain International Standards this year, but most South American Standards were developed during the 1950s or 1960s.

Dr. Staking showed through an asset pricing model how eliminating information asymmetries can increase values and reduce market and financial risks. He showed how the maturing of global accounting standards will reflect our increasingly integrated economic environment, help cross-border transactions, improve



Jim Wesberry
Casals & Associates

comparability and incorporate innovations. The U.S. Securities Exchange Commission has expressed a willingness to evaluate the International Standards when complete.

Jim Wesberry, Casals and Associates, noted that Latin American nations agreed 15 years ago to support the International Accounting Standards Committee. However, Spanish translations are hard to obtain, preventing reviews of draft rules. Still, several South American nations have adopted international accounting and auditing standards. There appears to be much goodwill toward the standards. Jim asked what the Inter-American Bank, US AID, and the World Bank have done and are doing to provide quick translations to improve the involvement and acceptance of new standards.

--Alex Morris
Department of Treasury
Financial Management Services

NEWS RELEASE

International Organization Announces Creation of Auditing Award

The Institute of Internal Auditors (IIA), the world leader for the profession of internal auditing, has announced the creation of a new award designed to honor exemplary internal auditing departments.

The IIA Commitment to Quality Improvement Award will recognize audit shops that have made significant commitments to improve the quality and value of their internal auditing functions in each of the three categories of professional excellence, quality of service, and professional outreach.

Bi-annual award winners will receive plaques that acknowledge excellence in all three categories. Names of recipients will be released to top business periodicals and announced in IIA publications (*Internal Auditor*, *IIA Today*, and *The Leaders'Link*); and at The IIA's International Conference, General Audit Management (GAM) Conference, and best Practices Conference.

To be considered for this Award, applicants must submit a letter of consideration from the Chief Auditing Executive (CAE) of

their organization describing in 100 words or less why the department is qualified to receive the award. The application process also includes completion of an application form; completion of a "point summary" worksheet; a letter of endorsement from the organization's Audit Committee chairman, chief executive officer, or president; and an application fee of \$195. Application deadlines are February 28th and August 31st.

For more information contact The IIA via e-mail at custserv@theiia.org or phone (407) 830-7600, ext. 1

UPCOMING EVENTS

MARCH 22 - 26, 1999

"Information, Technology, and Accountability"
XIII International Conference on New Developments
in Governmental Financial Management for Govern-
ment Financial Managers
Radisson Mart Plaza Hotel, Miami Florida

Contact: Prof. M.A. Dittenhofer
 School of Accounting
 Florida International University
 Miami, Florida 33199 U.S.A.
 Tel. (305) 348-3267 FAX: (305) 348-2914
 E-mail: dittenho@fiu.edu

APRIL 7-9, 1999

"The New Millennium Raising the Standards"
National Public Sector Accountants Conference
Adeleide Convention Centre, South Australia

Contact: Australian Society of CPAs
 GPO Box 2574
 Adeleide 5001
 280 Pulteney Street
 Adeleide SA 5000
 Tel: (08) 8232-3188
 PPD Tel. Hot Line: (08) 8223-3282
 Fax: (08) 8232-3194

JUNE 6, 1999- AUGUST 14, 1999

Computer Audit Specialist Training Program & Optional
On-the-Job Training (OJT) for Foreign Tax Enforce-
ment Officials
(English) Denton, Texas, USA

Contact: US Internal Revenue Service,
 Office of Tax Administration Advisory Services
 E-mail: taas@ccmail.irs.gov
 Tel: 1-202-874-1350
 Fax: 1-202-874-1838

JUNE 20-23, 1999

"The Internal Auditor -- Leading the Way"
The Institute of Internal Auditors' 58th International
Conference
Palais des Congres - Montreal, Quebec, CANADA

Contact: The IIA's Customer Service Center
 E-mail: custserv@theiia.org
 Tel: 1-407-830-7600, Ext. 1
 Fax: 1-407-831-5171

JUNE 20-23, 1999

"Jazzing Up Government Financial Management"
The Association of Government Accountants
New Orleans Marriott, New Orleans, LA

Contact: AGA National Office
<http://www.agacgfm.org/calendar.htm>
 Tel: 1-800-AGA-7211



Please Visit our Internet Web-site at
<http://www.financenet.gov/icgfm.htm>
 (Spanish Edition of Newsletter available at this site)
 Also, send an e-mail to our Secretary General,
 Audrey at: icgfm@aol.com -- your name and
 address will be added to our e-mail list.

1999 NEWSLETTER DEADLINES

June Issue -- May 3, 1999
September Issue -- August 2, 1999
December Issue -- November 1, 1999

Please send all items to:
Dolores D. Padgett
 910 Moorefield Creek Road
 Vienna, VA 22180-6244, USA
 E-mail to dolores.padgett@cfomail.fin.irs.gov
 Tel: (202) 622-5495 (daytime)