



# Government & Nonprofit

N E W S

American Accounting Association

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## PRESIDENT'S MESSAGE

**Richard C. Brooks, West Virginia University**

I hope to see many of you in Orlando, August 8-11, 2004 at this year's annual meeting. The GNP section will sponsor two CPE sessions on Sunday, August 8<sup>th</sup>. The morning session (8:00 AM - 12:00 noon) will be devoted to instructional issues related to teaching accounting for health care, not-for-profit and higher education organizations. The afternoon session will run from 1:00 PM to 4:00 PM and will examine current and future research related government and not-for-profit disclosure issues.

GNP Section has been allocated three concurrent sessions during the annual meeting in Orlando. On Monday morning (August 9<sup>th</sup>), a concurrent session from 10:30 AM – 12:00 noon will be devoted to GNP issues. The Monday morning session will be followed by the GNP Section Luncheon (12:00 noon – 1:45 PM) which will be held in the St. Thomas / West Indies Room in the Orlando World Center Marriott. Our luncheon speaker will be the Director of Finance from the City of Orlando, G. Michael "Mickey" Miller, CPA, CIA, CGFO, CGFM. You may recall that the City of Orlando was an "early adopter" of GASB 34. Please sign up for the luncheon when you register for the meeting so you can hear Mr. Miller.

On Tuesday morning (August 10<sup>th</sup>) a concurrent session from 10:30 AM - 12:00 noon will also be devoted to GNP issues. The Section's Annual Business Meeting will be held on Tuesday afternoon from 2:00 PM – 3:30 PM (see the Business Meeting Preliminary Agenda elsewhere in this newsletter). The annual business meeting will address a variety of issues including: (1) the election of officers for FY 2004-05; (2) the possible conversion of the "Newsletter" to an on-line only format; (3) having the AAA host the GNP web site; (4) nominations for the IFAC-PSC Consultative Group (see below); and (5) plans for the 2005 midyear meeting. Please contact me if you would like to have a particular issue included in the business meeting agenda.

As a reminder, the nominating committee has put forth the following slate of officers for FY 2004-05:

President: Mary L. Fischer (University of Texas - Tyler); Vice President: Dana A. Forgione (Florida International University); VP for Practice: John McCarthy (PricewaterhouseCoopers); Secretary/Treasurer: G. Robert "Smitty" Smith (Middle Tennessee State University)

On Wednesday, August 11<sup>th</sup>, the GNP Section will sponsor a third concurrent session from 2:00 PM – 3:30 PM. As you can see, there are plenty of GNP activities for you to attend at the annual meeting. I look forward to seeing you in Orlando.

**IFAC-PSC Consultative Group.** The GNP Section has been asked to nominate a person to the International Federation of Accountants (IFAC), Public Sector Committee (PSC) - Consultative Group. I think it is wonderful that the GNP Section is sought out to provide representatives for so many organizations involved in government and nonprofit accounting. For example, we have GNP Section members serving on the GASAC (Sue Kattelus, 2004-05); NACUBO (Teresa Gordon, 2004-05); and in the future, the IFAC-PSC Consultative Group.

The IFAC-PSC - Consultative Group is an electronic forum for interested parties to give their views and opinions on public sector financial reporting developments and issues. While the Consultative Group is not a voting group, it does act as a broad constituent group that provides advice to the IFAC Public Sector Committee. Currently, Drs. Bob Freeman (Texas Tech University) and Jesse Hughes (retired - Old Dominion University) are members of the Consultative Group. Please let me know if you have an interest in serving on the Consultative Group or if you would like to nominate someone to serve. You may want to contact Bob Freeman or Jesse Hughes to obtain additional information regarding the duties of Consultative Group members.

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Smitty's Question

**AAA Spring 2004 Council Meeting.** This past spring, I attended the AAA Council Meeting in Sarasota, FL. The various Sections help the AAA to fulfill its mission. During one of the sessions in Sarasota I was caught off-guard when someone asked: "Is there anyone here from the GNP Section?" I raised my hand not knowing what was coming! She then proceeded to ask (somewhat paraphrased):

What is it that the GNP Section does at its Midyear Meetings? People seem to return from the GNP Midyear Meetings all pumped up, as if they had just had some sort of "religious experience." Attendees seem to really get a lot out of the GNP Section Midyear Meetings.

I jokingly replied "we are somewhat of a cult!" Actually, I was not sure how to respond in a serious way other than to say that I thought we have a group of people that seem to genuinely enjoy spending time with each other and are very open to suggestions from their colleagues regarding new research ideas as well as

meeting was very informative and I came away with a better understanding of how the AAA operates and how innovative teaching methods. Not exactly a stellar answer but like I said, I was caught off-guard.

After discussing the exchange that occurred in Sarasota with several Section members, I think another comment I could have made in Sarasota is that our Midyear Meetings tend to provide a blend of practice, teaching and research issues. I think the fact that we do not concentrate on one area to the exclusion of all others is another reason people get a lot out of the Midyear Meetings. I must say, that I was extremely proud when this exchange took place, especially since it took place during an open forum at AAA Headquarters. So, let's keep up the good work and continue to let people back at our schools know that the GNP Section is an excellent group that provides value-added services to its members.

I would like to take this opportunity to thank the members of the GNP Section for electing me to serve as President of this fine organization during the 2003-04 year. It has been an honor.

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## AAA Annual Meeting - Orlando 2004

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### **CPE Workshop Research**

by Jayaraman Vijayakumar

Folks, we have a truly exciting research CPE session planned during the annual meetings. The session will be on Sunday, August 8, in the afternoon between 1-4.30 p.m. The title for the session is "Contemporary Issues and Research Relating to Disclosure Practices in Governments and Nonprofits". The objectives of this workshop are to examine current and future research relating to the broad area of disclosure in the government and nonprofit sectors. Disclosure related issues and research concerning state and local governments, hospitals and health care, international public and governmental sectors, and charitable organizations will be examined. Presenters will address for example, trade-offs between accountability and information usefulness that exist in state and local government reporting, and in the nonprofit sector. Presenters will also review and discuss current and existing research, some aspects of their current research, and data sources and avenues and issues for future research. Participants, in addition to obtaining their CPE credits will be able to get state of the art information and ideas for future research relating to disclosure in the government and nonprofit sector.

Our outstanding panel of presenters consists of:

Charles Barragato – Long Island University  
Dana Forgione – Florida International University  
Jesse Hughes – Old Dominion University

Elizabeth Keating – Harvard University  
Jim Kurtenbach – State Representative - Iowa House of Representatives, and Iowa State University  
Gerard Keffer – Chief – Federal Programs, U.S. Bureau of Census  
Jacqueline Reck – University of South Florida

I request and encourage members attending the Orlando meetings to sign up for the CPE research session. Remember, all fees from the session go to our GNP section.

### **CPE Workshop Education**

by G. Robert Smith

At the Honolulu AAA meeting, I was the moderator for a GNP paper session. In it, many of the authors kept referring to NPOs. In all their references, I failed to see what net pension obligations had to do with their presentations. Then I realized they weren't talking about pensions, they were talking about nonprofit organizations!

Seriously, I think most of us do a good job teaching state and local governmental accounting and reporting. But if you are like me, you could use some help with those nonprofit (or is it not-for-profit), college and university, and hospital chapters. Well, this CPE session is for you. We plan to have several speakers or panels discuss how they teach each of these topics and help us out with our teaching techniques.

So, if you need help with those pesky NPOs (and who doesn't!), then this is the CPE session for you! We hope to see you in Orlando.

Government and Nonprofit Section		
<b><i>Governmental and Nonprofit Instruction: The Other Stuff</i></b>		
Education Continuing Professional Education Session Sunday, August 8, 2004 8:00 a.m. to 12 Noon		
Topic	Time	Panel Members
Introductions	8 – 8:15	Smitty
General NFP Instruction	8:15 – 8:45	Rita Cheng
Hospitals	8:45 – 9:40	Dana Forgione
		Louis Stewart
Break	9:40 – 10:00	
Colleges & Universities	10:00 – 10:55	Susan Koch
		Mary Fischer
Not-for-Profits	10:55 – 11:50	Kathy Jervis
		Linda Parsons
		James Strachan

**Research Papers, AAA Annual Meeting**  
by Jayaraman Vijayakumar

This year, the GNP section has been allotted three research sessions. We have some very good papers being presented at these sessions. We hope to see you there. The details are:

**I. Session Title: Empirical Research in Government and NonProfits**  
**Session Date/Time: 10:30 am-12:00 noon Monday, August 9, 2004**

1. The Determinants of Auditee Satisfaction and Perceived Audit Quality in Local Government  
Authors: Suzanne L. Lowensohn, Laurence E. Johnson, and Donald Samelson, Colorado State University
2. Measuring Audit Quality of Local Government Authorities in England and Wales  
Authors: Gary Giroux, Texas A&M University, and Rowan Jones, University of Birmingham
3. Tax-motivated Earnings Management by Associations  
Author: Mary Ann Hofmann, Andrews University

**II. Session Title: Efficiency, Executive Compensation, and Revenues in NonProfits**  
**Session Date/Time: 10:30 am-12:00 noon Tuesday, August 10, 2004**

1. Marginal Spending and Efficiency in Charities  
Authors: Andrea Alston Roberts, Boston College, Pamela Smith, The University of Texas- San Antonio, and Karen Taranto, The George Washington University
2. The Price of Doing Good: Executive Compensation in Nonprofit Organizations  
Authors: Elizabeth K. Keating, and Peter Frumkin, Harvard University
3. Some Time Series Properties of Contribution Revenues  
Author: Charles A. Barragato, Long Island University - C.W. Post Campus

**III. Session Title: Financial Reporting Issues in NonProfits**  
**Session Date/Time: 2:00 pm-3:30 pm Wednesday, August 11, 2004**

1. Financial Reporting Factors Affecting Donations to Charitable Not-for-profit Organizations  
Authors: Linda M Parsons, George Mason University and John M Trussel, Pennsylvania State University at Harrisburg
2. Determining Cash Flows from Operations using Form 990 Data  
Authors: Saleha B. Khumawala, University of Houston, Mary Fischer, University of Texas, Tyler, and Teresa Gordon, University of Idaho
3. Toward a More Powerful Model of Financial Vulnerability for the Nonprofit Sector  
Authors: Elizabeth K. Keating, Harvard University, Teresa P Gordon, University of Idaho, Mary Fischer, University of Texas at Tyler, and Janet Greenlee, University of Dayton

**We also have a Forum Paper being presented.**

Title: State and Local Government Accounting in 19th-century America: A Review of the Literature  
Author: Stephanie Dunham Moussalli, University of Mississippi.

See y'all in sunny Orlando!!!

**2004 Annual Business Meeting of the GNP Section of the AAA Orlando Marriott World Center**  
**Tuesday, August 10, 2004 2:00 pm – 3:30 pm**  
**AGENDA**

- I. Call to Order – Rich Brooks
- II. Approval of the Minutes from the Executive Committee Meeting held February 7, 2004 in Houston, TX – Dana Forgione
- III. Secretary/Treasurer Report – Dana Forgione
- VI. Committee Reports:
  - A. Education – G. Robert Smith, Jr. “Smitty” (2)
    - 1. August 8, 2004 Education CPE Session
    - 2. Introduction of Education Committee Chair for 2004-06
  - B. Research – Program and AAA Program Rep – Jayaraman Vijayakumar “VJ” (2)
    - 1. August 8, 2004 Research CPE Session
    - 2. Introduction of Research Committee Chair for 2004-06
  - C. Doctoral Program Liaison – Suzanne Lowensohn (3)
    - 1. Recipient of GNP Dissertation Grant Monies during 2003-04
    - 2. Outstanding Dissertation Award 2004
    - 3. Recipients of GNP Travel Grants to attend meetings during 200
  - D. Newsletter – Saleha Khumawala (1)
    - 1. Cost for printing & mailing
    - 2. Cost for putting Newsletter On-line only (Web site v e-mail distribution)
  - E. Webmaster – Kitty Pumphrey (3)
    - 1. AAA to host our Web Page going forward
    - 2. Introduction of Webmaster for 2004-05
  - F. Nominating – Sue Kattelus (Chair), Mary Fischer, Don Deis, & Rita Cheng
    - 1. Nomination of 2004-05 Officers:  
President: Mary Fischer, University of Texas at Tyler  
President-elect: Dana Forgione, Florida International University  
VP for Practice: John McCarthy, PriceWaterhouseCoopers  
Secretary/Treasurer: G. Robert Smith, Jr., Middle TN State University
  - G. Historian – John Engstrom (4)
    - 1. Update on Section History Project
    - 2. Introduction of Historian for 2004-06
  - H. Membership – Byron Henry (2)
  - I. Regional Reports – Mary Fischer
    - 1. Northeast – Kathryn Jervis (2)
    - 2. Mid-Atlantic – Thomas Vermeer (2)
    - 3. Southeast – William Stout (2)
    - 4. Ohio – Janet Greenlee (1)
    - 5. Midwest – Rita Cheng (3)
    - 6. Southwest – Alice Ketchand (2)
    - 7. Western – Larry Johnson (5)
  - J. GNP Accounting Standards
    - 1. NFP – Teresa Gordon (1)
    - 2. Governmental – Catherine Staples (1)
  - K. Information Technology – Smitty (4)
  - L. International – Tony Amoroso (1)
  - M. Long-Range Planning – Marc Rubin (2)
- V. Old Business – Rich Brooks
  - A. Update of Section By-Laws
    - 1. Timing of Annual Business Meeting
      - a. annual v midyear meeting
      - b. luncheon v separate session
    - 2. Executive Committee Meetings
    - 3. Appendices A, B, Etc.
    - 4. Grants & Awards
  - B. Academic Representative to IFAC-PSC (International Federation of Accountants - Public Sector Committee)
- VI. New Business
  - A. Forward names to be considered for the “Enduring Lifetime Contribution to GNP Accounting Award,” to Rich Brooks
  - B. Forward names to be considered for the “Outstanding Continuous Service to the GNP Section Award,” to Rich Brooks
  - C. Location and Dates for the 2005 Midyear Meeting - Mary Fischer
- VII. Adjournment

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## 2004 Southeast Regional Meeting Recap

by Bill Stout

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2004 Meeting of the Southeast Region of the American Accounting Association The Southeast Region meeting was held in Lexington, Kentucky, on April 1-3. The GNP section had one paper session during the meeting, in which two papers were presented. Gary Burkette presented “Fraud and financial abuse in churches and other religious organizations,” reviewing publicly reported cases of fraud in religious institutions in the Southeast region. Twenty-eight instances were reported

over a six-month period of time, with a loss of \$11.4 million. The paper, co-authored with Murray Anthony and Shelby Sparks (all of East Tennessee State University), recommended internal control improvements for religious institutions. Walt Johnson presented “Graphical presentations in government financial reports,” co-authored with Judy Welch (both of University of Central Florida). The paper examined graphical presentations in the

management's discussion and analysis section of city and county reports, offering examples of both good and bad uses of graphics.

The conference ended with a trip to a local not-for-profit organization, Keeneland. Good weather (the sun was

shining), and fast horses running around an oval, may have lessened the interest in the not-for-profit aspects of the trip.

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## GASB Update

by Terry K. Patton

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During the second-quarter of 2004, the GASB has been busy issuing new standards. Technical Bulletin (TB) No. 2004-1, Tobacco Settlement Recognition and Financial Reporting Entity Issues, which was issued in April, answers six questions related to governments' financial reporting for amounts received due to the Master Settlement Agreement (MSA) between the tobacco companies and state governments. The MSA releases the tobacco companies from present and future smoking-related claims that could be filed by the states in exchange for the states' receiving annual payments in perpetuity from the tobacco companies. Some governments receiving the payments have created separate legal entities—Tobacco Settlement Authorities (TSA)—to issue debt that is to be repaid from the annual payments received from the tobacco companies. The TB clarifies recognition guidance for these transactions and clarifies guidance on whether a TSA is a component unit of the government that created it.

GASB Statement No. 43, Financial Reporting for Postemployment Benefit Plans Other Than Pensions Plans, was also issued in April. A related standard, Statement No. 45, Accounting and Financial Reporting for Postemployment Benefit Plans Other Than Pensions, is scheduled to be issued in June. These two standards address the financial reporting and disclosure requirements for governments that provide other postemployment benefits (OPEB)—for example, postemployment healthcare—as part of their employee compensation plan. Briefly, the standards will require governments to recognize OPEB on an accrual basis, which will result in governmental employers' expensing the cost of providing OPEB to employees during the periods that the employees provide services to the government. In addition, the standards will require that governments disclose information about the current funded status of OPEB plans including the methods and assumptions used in making actuarial valuations. Schedules in required supplementary information will provide historical trend information with which the user of financial statements can assess (a) the funded status of the plan and the progress made toward accumulating sufficient assets to pay benefits when due and (b) the employer's contributions to the plan.

GASB Statement No. 44, Economic Condition Reporting: The Statistical Section, was issued in May. This Statement amends the requirements in NCGA Statement 1, Governmental Accounting and Financial

Reporting Principles, for governments that present a statistical section with their basic financial statements.

The requirements in NCGA Statement 1 were not very definitive, and through the years, governments have applied the requirements in various ways. This amendment clarifies the statistical section requirements by discussing their applicability to various types of governmental entities and by updating the requirements for the new information required by Statement No. 34, Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments. The Statement establishes the objectives of the statistical section and five categories of information presented in it—financial trends information, revenue capacity information, debt capacity information, demographic and economic information, and operating information.

June is expected to be yet another busy month at the GASB. In addition to issuing Statement 45, the Board plans to release an Exposure Draft of a proposed Concepts Statement on communication methods and will likely issue an Exposure Draft of a proposed Statement on net asset and fund balance reporting.

The proposed Concepts Statement, Communication Methods, which is expected to result in the GASB's third Concepts Statement, would provide a conceptual basis for selecting communication methods to present items of information within general purpose external financial reports that contain complete basic financial statements. These communication methods include recognition in basic financial statements, disclosure in notes to basic financial statements, presentation as required supplementary information (RSI), and presentation as supplementary information. Each of these communication methods is defined, and criteria for each are developed. The proposed Concepts Statement also would address the necessary elements for the effective communication of relevant and reliable messages within financial reports. This includes a clarification of the roles and responsibilities of the preparer, the user, and the GASB for the effective communication of information.

The proposed Statement, Net Assets and Fund Balance Reporting, would clarify the meaning of restricted net assets when such restrictions are imposed through enabling legislation. It would also clarify when fund balances should be reserved and designated. The

GASB encourages responses from section members to both of these EDs, which will be available for download

from our website ([www.gasb.org](http://www.gasb.org)) one month after they are issued.

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## GNP Section Grants

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### Doctoral Dissertation Grants

The GNP Section sponsors a competitive dissertation grant program to help defray certain costs (up to \$1,500) for individuals conducting dissertation research on governmental and nonprofit topics. An applicant must be a doctoral candidate with a major or emphasis in accounting from any doctoral granting institution in the United States of America or foreign country. Applications must be received by May 1.

The grant application should include:

1. An application letter explaining the nature of the project, current stage of the project, estimated completion date, how the award of a dissertation grant would contribute to the project, the nature of other grants received for the dissertation, and contact information (address, phone and e-mail).
2. A budget detailing the items and amounts for which funding is requested;
3. A copy of the dissertation proposal;
4. A letter from the dissertation chairperson stating the proposal has been defended and accepted, or if not yet defended, that a firm commitment exists to permit the applicant to proceed with the proposed dissertation.

Requested funds may be used to defray or reimburse costs directly related to and necessary for completion of the dissertation. Included among the authorized purposes for grant funding is travel to collect data, purchase of

data, and preparation and mailing of questionnaires. With adequate justification other costs essential to completion of the dissertation, such as coding of data and data entry, may also be considered for funding. Funds will not be provided for such costs as tuition and fees, computer use charges, word processing, and printing and binding the dissertation. In addition, grant funds will not be provided for purchase of computer hardware or software.

### Midyear and Annual Meeting Travel Grants

The GNP Section is sponsoring \$500 travel grants for the midyear GNP section meeting and the 2003 AAA annual meeting. The grants are intended to assist doctoral students interested in GNP research by defraying a portion of the costs of attending these meetings and to allow doctoral students interested in GNP topics to interact with GNP Section members.

In return for the grant, recipients will be expected to attend GNP workshops (at no cost, of course) where they will be introduced to Section members that have similar teaching and research interests.

Applicants should send a letter, which describes their interest in governmental and nonprofit accounting teaching and research and provides support on why they feel they should receive the grant. Please include an e-mail address and phone number.

The deadlines for travel grant submissions are:

**December 15** for our **midyear meeting** (February 6 and 7, 2004, Houston, TX) and **May 1** for the **annual AAA August meeting**

Please send your letter of application for both of the above grants to the address below. If you have further questions you can contact Suzanne at [Suzanne.Lowensohn@business.colostate.edu](mailto:Suzanne.Lowensohn@business.colostate.edu) or (970) 491-7481

Dr. Suzanne Lowensohn  
GNP Doctoral Program Liaison  
Department of Accounting  
College of Business  
Colorado State University  
257 Rockwell Hall  
Fort Collins, CO 80523-1271

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# Call For Papers

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## **2005 GNP Section Midyear Meeting**

by Jayaraman Vijayakumar

The 2005 Midyear Meeting of the Government & Nonprofit Section of the AAA will be hosted by the Kennedy School of Government, Harvard University, in Boston, Massachusetts during late March / early April, 2005.

Papers addressing any aspect of government or nonprofit accounting are welcome. A blind review process will be used to select papers to be presented at the meeting. Papers accepted for presentation at the 2005 GNP Midyear Meeting may also be submitted for presentation at the 2005 AAA Annual Meeting. The deadline for submissions is October 15, 2004. To be considered for the meetings, please send four copies of the paper to Prof. Laurence Johnson at the address given below. Decisions concerning acceptance for presentation will be notified to authors by December 6, 2004. For more information and/ or questions, please contact:

Professor Laurence E. Johnson  
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Fort Collins, CO 80523-1271  
Phone: (970) 491-6126  
E-mail: [Laurence.Johnson@business.colostate.edu](mailto:Laurence.Johnson@business.colostate.edu)

## **International Public Procurement Conference**

by Khi V. Thai

International Public Procurement Conference will consist of public procurement researchers and practitioners from many countries. The purpose of the conference is to advance and share knowledge/best practices in public procurement and help build a public procurement professionals network.

I hope you will be able to present a research paper and/or attend the conference. According to our plan, selected papers will be published in our Journal of Public Procurement and/or in our Proceedings (resized book over below).

I am looking forward to receiving your paper proposals.

## **CHALLENGES IN PUBLIC PROCUREMENT: AN INTERNATIONAL PERSPECTIVE**

Edited by

Khi V. Thai, Kirk Buffington, Rosalyn Y. Carter, Guy Callender, David Drabkin, Kirsten Jensen and Rick Grimm

## **INTERNATIONAL PUBLIC PROCUREMENT CONFERENCE**

October 21-24, 2004

Fort Lauderdale, Florida, USA

Sponsored by:

U.S. General Services Administration  
National Institute of Governmental Purchasing, Inc.  
United Nations/Inter-Agency of Procurement Services  
Office

Florida Atlantic University/College of Architecture,  
Urban and Public Affairs

Curtin University of Technology Business School  
(Australia)

Florida Association of Public Purchasing Officers,  
Broward Chapter

The World Bank Procurement Policy and Services Group

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# Kudos!!

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## **An AGA Publication by Wanda A. Wallace**

Internal control has never been optional, and now an easy-to-read resource directed to a wide audience is available to understand both what is meant by "internal control" and how an "audit" is conducted. As an educational initiative, the AGA has published this book for boards of directors, council members, managers, auditees, employees and the broader community. Here is an easy read that is well worth the investment next time you find yourself on an airplane, on a commuter train or simply in an easy chair for an hour or two.

A Primer on Internal Controls and Auditing: Crucial to Government and the Economy by internationally known, award-winning author Wanda A. Wallace, Ph.D., CPA, CMA, CIA, is a "quick read" and covers the rudiments of internal control and auditing in a friendly and enjoyable fashion, capable of building foundational knowledge among those you work with and to whom you provide services.

For more information, visit <http://www.agacgfm.org> and [http://www.agacgfm.org/publications/wallace\\_order.aspx](http://www.agacgfm.org/publications/wallace_order.aspx)

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## ANNOUNCEMENTS

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### Long Range Planning Committee

By Mark Rubin

Anyone interested in participating in Long-Range Planning Committee for the GNP section, please contact Marc Rubin ([rubinma@muohio.edu](mailto:rubinma@muohio.edu) or at 513-529-3381). The purpose of long-range planning is to identify the key services that the section provides to its members and determine how best to deliver those services. This committee will work in conjunction with other GNP Section committees to help the Section best meet the needs of its membership.

### Section History

by Susan Kattelus

LOOK for a history of our section, year by year, to be posted soon to the GNP website. Each of our more than 25 years has been carefully written up by John Engstrom with Penny Wardlow's help. We thank them for capturing such important information.

Dr. Teresa Gordon has been selected by the National Association of College and University Business Officers (NACUBO) as the academic representative to the Accounting Principles Council committee to succeed Mary Fischer.

### Smitty Has A Question

by G. Robert Smith

Have you ever noticed that every year at AAA we have our usual lunch meeting and/or business meeting. And,

of course, we have our sessions, paper presentations, and forums. BUT, we never have a beer! We also never do anything outside the meeting hall. Well, this year we are going to try some different things:

- If you are interested in getting together for a drink (beer, wine, soda, or whatever you like) and something to eat one evening (probably Sunday since that is the one night AAA doesn't do much) in Orlando, send me an e-mail message.
- If you are interested in having a little golf tournament (there is a course right there at the Marriott) or even a tennis tournament (there are courts there, too), send me an e-mail on that, too.

We'll just see what we can put together. Remember, send the e-mail to [smitty@mtsu.edu](mailto:smitty@mtsu.edu). Looking forward to hearing from y'all!

### Stay Connected with the GNP Section

Do you know Smitty? Well, he wants to know you; or, more precisely, he wants to know your e-mail address. Smitty is the person responsible for sending out e-mails announcing various Section activities. Smitty knows he doesn't have everyone's e-mail address. So, if you are not currently receiving e-mail messages from Smitty, please send him your address. We want the Section's distribution list to be as complete as possible. Please send your e-mail address to: [smitty@mtsu.edu](mailto:smitty@mtsu.edu)

The Government & Nonprofit News is published three times a year (Spring, Summer and Fall) as a service to the GNP Section Members of the AAA.

The deadline to submit items for inclusion in the next issue of **Government & Nonprofit News** is **September 15, 2004**. Submit newsletter items (max 350 words per item) to:

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