



Government & Nonprofit

N E W S

American Accounting Association

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MESSAGE FROM THE PRESIDENT

Saleha Khumawala, The University of Houston

I hope all of you are having a great summer and I am looking forward to seeing many of you at the upcoming AAA annual meeting in Anaheim, Ca. August 3-6, 2008. It has been a great honor for me to serve as President of the GNP Section for the 2007-08 year and I thank the membership for providing me this opportunity.

I also want to express my deepest gratitude to all of you who contributed to the GNP section's success this year by serving in various capacities. On behalf of the section, I especially thank Jackie Reck (for coordinating the mid-year meeting), Suzanne Lowenshon (for the annual meeting program), Bill Baber and Mike Granof (for serving as co-editors of the Special Issue of the Journal of Accounting and Public Policy) and Dana Forgiione, chair, Don Deis, co-chair, and Vaughan Radcliffe for working tirelessly on the GNP Section Journal Proposal and Business Plan. These documents have been submitted to the AAA Publications Committee, which is evaluating this Proposal. This is a dream come true! I also thank all of you that helped in the review process for both the mid year and annual meeting, and have served or will be serving as moderators & discussants.

A complete outline of the GNP Section program for the annual meeting can be found later in this special edition of the newsletter. It promises to be quite a meeting.

You should be pleased to see that we have ELEVEN Concurrent sessions plus papers for the Forum sessions, in addition to the Sunday CPE session. This is a record number of activities for our section. Please note that for Session 5.25, Bill Holder will be speaking for the GASB instead of Dean Michael Mead, as shown in the printed schedule you will receive from AAA.

As always, the Section is hosting a luncheon. This year it will be in the Hilton Hotel. Bill Holder will be the luncheon speaker. For those of you that don't know him, Bill is on the faculty at the University of Southern California and is currently serving as the academic member of the GASB.

You will all agree that being a member of the GNP Section is extremely beneficial. For example, I really enjoyed serving the section in various capacities and in doing so have met many people that are now my best friends and trusted colleagues. The collegiality of the people in this section cannot be overstated. I truly believe that it is the friendly and cooperative nature of the members that sets this section apart. Thanks again for allowing me to serve as the GNP section president for 2007-08 year and I hope to see y'all soon in Anaheim.

NOTE FROM THE EDITOR

G. Robert Smith, Jr. – Smitty – Middle Tennessee State University

In case you haven't noticed, there haven't been many issues of the newsletter lately. That has been entirely my fault. I won't bore you with the details, but this year hasn't been my best on many fronts. But, as I noted in a recent e-mail message to the Section, I'm back! Vijay has asked me to continue as Newsletter Editor, a job I have reluctantly accepted. I say "reluctantly" because of my past performance, but I do want to try to do better. However, if any member would like the job, just let me and Vijay know.

This particular newsletter is a *special* edition of sorts. It is being distributed at the AAA annual meeting in Anaheim and will be sent to everyone in the Section soon thereafter.

contents

2
Annual Meeting – Anaheim
6
GASAC Update
5
GASB Update / CIGAR Conference
6
Call for Papers
8
Announcements

Allow me to say one thing about the content of the newsletter. I'm only the editor; I'm not suppose to be the author. That is not to say that I have written much in this newsletter other than what you are seeing in this note. What I want to emphasize is that if you want to see more content in *your* newsletter, then it is up to the membership to contribute that content. In the past, when the newsletter was printed by AAA, we were always restricted in the number of pages. To make in print correctly, we needed the pages to number in a multiple of four. Now, we can do whatever we want. A colleague of mine at MTSU is the International Section newsletter editor. It is not uncommon for her to have a 40-page newsletter. While I think that might be getting carried away a bit, it works. Therefore, to see more content, and more newsletters, send me the material! You can always reach me at my e-mail address: smitty@mtsu.edu.

AAA Annual Meeting, August 3 – 6, 2008

BUILDING OUR ACCOUNTING COMMUNITY

CPE Session 34: Sunday, August 3, 1:00 – 4:00

GNP Research Topics and Teaching Forum

(Accounting Governmental — Overview)

This GNP research/teaching CPE session that has something for everyone, including: Editorial Panel, Cost measurement, management, and control, and Current NFP Issues

Presenters:

Bill Baber, George Washington University, (on behalf of *Accounting Horizons*)

Dana Forgione, University of Texas at San Antonio, (on behalf of RIHFM and NAFAM)

Dale Geiger, Geiger Consulting

Sanjay Kallapur, Indian School of Business (on behalf of *The Accounting Review*)

Monday, August 4, 2008 — 10:15 - 11:45

Session 1.27: Governmental and Not-for-Profit Developments (Government and Nonprofit)

Moderator: John D. Neill, Abilene Christian University

Economic Development and “Hypothecation” Issues in Arkansas Bond Defaults, Louella Moore, Arkansas State University – Jonesboro

Discussant: Hong Qu, Carnegie-Mellon University

Public Private Partnerships: A Way to Efficiency or (and) Better Debt Management? Demi Chung, University of Sidney, Australia;

Discussant: Alan K. Styles, California State University – San Marcos

Government Accounting Developments: The Indonesian Experience, Hekinus Manao, Ministry of Finance, the University of Indonesia;

Discussant: Balasubramanian S. Sankaralingam, Max New York Life Insurance Co., Ltd.

Annual Business Meeting: Hilton Hotel

Monday, August 4, 2008 — 12 Noon - 1:45

GNP Section Luncheon: Hilton Hotel

Speaker: Bill Holder, USC, GASB Member

Monday, August 4, 2008 — 2:00 – 3:30

Session 2.19: Government and Nonprofit Accounting and Reporting (Government and Nonprofit)

Moderator: G. Robert Smith Jr., MTSU

Financial Reporting Incentives for Private Colleges and Universities, David Burgstahler, University of Washington; Kimberly M Sawers, Seattle Pacific University

Discussant: Mary Fischer, University of Texas at Tyler

The Role of Rating Agencies in the Market for Charitable Contributions: An Empirical Test, Teresa P Gordon, University of Idaho; Cathryn L Knock, University of Idaho; Daniel G Neely, University of Wisconsin - Milwaukee;

Discussant: Patricia A Patrick, Shippensburg University of Pennsylvania

Debt maturity, credit risk, and information asymmetry: the case of municipal bonds, Kenneth N. Daniels, Virginia Commonwealth University; Demissew Diro Ejara, University of New Haven; Jayaraman Vijayakumar, Virginia Commonwealth University;

Discussant: Barry R Marks, University of Houston - Clear Lake

Monday, August 4, 2008 — 4:00 – 5:30

Session 3.27: Research in the Health Care Industry (Government and Nonprofit)

Moderator: Rameshwar D Gupta, Jackson State University

Hospitals: Managing the Environment, Organization, and Bottom Line, Royce D Burnett, University of Miami; Olga Quintana, University of Miami; Jonathan West, University of Miami

Discussant: Nicole Thibodeau, Willamette University

Pricing Behavior and Incentives in Nonprofit

Hospitals, Rabih Y. Zeidan, Texas A & M University - Corpus Christi

Discussant: Christine Petrovits, New York University

Hospital Financial Distress, Recovery and Closure: A Political Cost Perspective, Li - Lin (Sunny) Liu, University of Alabama In Huntsville; Kathryn J. Jervis, University of Rhode Island; Mustafa (Mike) Z. Younis, Jackson State University; Dana A. Forgione, University of Texas at San Antonio

Discussant: Pamela C Smith, University of Texas at San Antonio

Tuesday, August 5, 2008 — 10:15 – 11:45

Session 4.23: Regulation Affecting Governments and Nonprofits (Government and Nonprofit)

Moderator: Jeffrey E Michelman, University of North Florida

The Failure of Private Foundations to Qualify for a Fifty-Percent Tax Rate Reduction, Timothy R Yoder, Mississippi State University; Brian P McAllister, University of Colorado at Colorado Springs

Discussant: Cynthia B Lloyd, Morgan State University

The Effect of Audit Rotation on Auditor Choice and Audit Quality in the Government Audit Market, Jacqueline L Reck, University of South Florida; Suzanne Lowensohn, Colorado State University; Randal Elder, Syracuse University

Discussant: Andrew McLelland, Auburn University

Accounting for Pension Security: A Comparison of Retirement Systems in the U.S. and Italy, Raymond L Hogler, Colorado State University; Herbert G Hunt III, California State University Long Beach

Discussant: Alan K Styles, California State University – San Marcos

Tuesday, August 5, 2008 — 2:00 – 3:30

Session 5.25: Accounting and Auditing Standards for Governmental Performance Reporting (Government and Nonprofit)

Moderator: Ken A Smith, Willamette University

Panelists: Rita Cheng, University of Wisconsin - Milwaukee

Relmond Van Daniker, Executive Director, Association of Government Accountants

Bill Holder, Government Accounting Standards Board
Stephen Morgan, Institute of Internal Auditors

Tuesday, August 5, 2008 — 4:00 – 5:30

Session 6.26: International Public Sector Accounting Topics (Government and Nonprofit)

Moderator: Vaughan S Radcliffe, University of Western Ontario

Infrastructure Asset Reporting in Australia: Current Practices and Future Directions, Stewart Jones, The University of Sydney; Robert G Walker, The University of Sydney

Discussant: Bambi Hora, University of Central Oklahoma

The Enabling Impact of Accruals Accounting in the Public Sector, Neil Marriott, University of Winchester; Howard Mellett, Cardiff University; Louise Macniven, Cardiff University

Discussant: Joost P. Van Buuren, Business Universiteit Nyenrode

Discretionary and Specific Accrual Accounting Practices of Local Governments: Influence of Economic Determinants, Robyn Pilcher, Curtin University of Technology; J - L.W. Mitchell Van Der Zahn, Curtin University of Technology

Discussant: Stephanie D Moussalli, University of West Florida

Tuesday, August 5, 2008 — 4:00 – 5:30

Session 6.27: Performance Measurement in the Public Sector (Government and Nonprofit)
Moderator: Carol Eileen Sullivan, Central Washington University

Issues in Public Sector Performance Measurement
Lynda Gagne, University of Victoria
Discussant: Ken A Smith, Willamette University

A “Balanced-scorecard” Approach to Accountability, The Socializing Change Process within a Public Service Organisation, Heli Marjut Hookana, Turku School of Economics
Discussant: Royce D Burnett, University of Miami

Regional competition, relative performance evaluation and management turnover: evidence from Chinese SOEs, Fang Hu, City University of Hong Kong
Discussant: Laxmikantham. Dr. --- Padakanti, Addis Ababa University

Wednesday, August 6, 2008 — 10:15 – 11:45

Session 7.25: Accounting for Nongovernmental Organizations (Government and Nonprofit)
Moderator: Joan Hollister, SUNY - New Paltz

Relevance of Performance Agreements and Risk Management to the Financial Performance of Thai State Owned Enterprises, Uthai Tanlamai, Chulalongkorn University; Pornpipat Kaeokla, Ubon Rajathanee University
Discussant: Hekinus Manao, The University of Indonesia

Composition of Supervisory Committees in Trinidad and Tobago Credit Unions, Anthony Roger Bowrin, University of The West Indies; John Ramnanan, University of The West Indies
Discussant: Heli Marjut Hookana, Turku School of Economics

Accounting for NGOs, Compliances and Deviations
Dr. Laxmikantham Padakanti, Addis Ababa University Ethiopia;
Discussant: Maria Da Conceição Da Costa Marques, Instituto Superior De Contabilidade E Administração De Coimbra

Wednesday, August 6, 2008 — 10:15 – 11:45
(continued)

Session 7.26: Auditing in the Public Sector (Government and Nonprofit)
Moderator: Suzanne Lowensohn, Colorado State University

Market for Former Andersen Clients: Evidence from Government and Non-Profit Sectors, Thomas E. Vermeer, University of Baltimore
Discussant: Marc A Rubin, Miami University

The Association Between Auditors’ Management Letters and Financial Reporting Quality: An Empirical Study, Laurence E Johnson, Colorado State University; Suzanne Lowensohn, Colorado State University; Jacqueline Reck, University of South Florida; Stephen P Davies, Colorado State University
Discussant: Randal Elder, Syracuse University

Audit Quality and Audit Premium: in Both Brand Name Reputation and Industry Specialist Perspectives, Yung-Yu Lai, The Overseas Chinese Institute of Technology; Chiaju Kuo, National Taichung Institute of Technology;
Discussant: Daniel G Neely, University of Wisconsin - Milwaukee

Wednesday, August 6, 2008 — 2:00 – 3:30

Session 8.27: Issues Facing Local Governments in the United States (Government and Nonprofit)
Moderator: Patricia G Lobingier, Virginia Tech

A Predictive Model of Fiscal Distress in Local Governments, John M. Trussel, The Pennsylvania State University at Harrisburg; Patricia A. Patrick, Shippensburg University
Discussant: Kamala Raghavan, Robert Morris University

Examining Financial Behavior in Special Purpose Entities, Robert J. Eger III, Florida State University;
Discussant: Larita Killian, Indiana University at Columbus

A Case for the Amalgamation of Local Municipalities
Geoffrey A Tickell, Indiana University of Pennsylvania
Discussant: Paul F Williams, North Carolina State University

Wednesday, August 6, 2008 — 2:00 – 3:30

(continued)

Session 8.28: Research on Nonprofit Donor Issues (Government and Nonprofit)

Moderator: Christine Petrovits, New York University

Does Auditor Reputation Matter to Nonprofit Contributors? Erica Harris, Temple University; Jagan Krishnan, Temple University
Discussant: Ola Marie Smith, Western Michigan University

Restricted Contributions and Fungible Dollars: Can Donors Tell the Difference? Evelyn A McDowell, Rider University
Discussant: Shirley A Hunter, Tufts University

The Role of Information in Charitable Giving: An Experiment, Bryan K Church, Georgia Institute of Technology; Linda M Parsons, University of Alabama;
Discussant: Teresa P Gordon, University of Idaho

Wednesday, August 6, 2008 — 4:00 – 5:30

Session 9.21: Current Nonprofit Topics (Government and Nonprofit)

Moderator: Annette Pridgen, The University of Mississippi

The Influence of Financial Efficiency and Affect on Individual Donors' Donation Decisions, Evelyn A McDowell, Rider University; Wei Li, Kent State University
Discussant: Linda M Parsons, University of Alabama

The Causes and Consequences of Internal Control Problems in Nonprofit Organizations, Christine Petrovits, New York University; Catherine Shakespeare, University of Michigan; Aimee Shih, New York University
Discussant: Thomas E. Vermeer, University of Baltimore

A Comparison of Earnings Management between Not-for-Profit and For-Profit Hospitals, Essam Elshafie, Northeastern Illinois University; Pervaiz Alam, Kent State University
Discussant: Dana A. Forgione, University of Texas at San Antonio

Wednesday, August 6, 2008 — 4:00 – 5:30

(continued)

Session 9.22: Emerging Government and Nonprofit Research Topics (Government and Nonprofit)

Moderator: Hossein Noorian, Wentworth Institute of Technology

The CPA's Role in Controlling Nursing Home Fraud Gerald H. Lander, University of South Florida - St. Petersburg; Alan Reinstein, Wayne State University; Katherine Barker, University of South Florida - St. Petersburg; Jeannie A. Busch, University of South Florida - St. Petersburg (Student)
Discussant: Patricia Johnson, Canisius College

Special District Governments: The Accountability Frontier, Larita J Killian, Indiana University at Columbus
Discussant: Patricia Johnson, Canisius College

Retiree Taxes and Planning Implications for States: A Survey, Kamala Raghavan, Robert Morris University;
Discussant: Hossein Noorian, Wentworth Institute of Technology

GASAC Update

by Smitty

It is hard for me to believe that I am already approaching the end of my 3rd year on the Governmental Accounting Standards Advisory Council (GASAC). It has been an interesting and rewarding experience. About the time I went on the Council, the GASB changed the terms of the members. Formerly, it had been a series of one-year appointments. Now, it is three, two-year appointments. Therefore, the November meeting (to be held in New York City) will be the end of the 1st year of my second term.

There has been a dramatic shift in the way these meetings are conducted. Historically, they have always been held in conjunction with a GASB meeting so that Board members could be present when we met. When I first joined the GASAC, the GASB Staff members made presentations on what the Staff and Board had been doing. One of the criticisms of the GFOA a few years ago was that the GASAC was not proactive enough in what the Board was *going* to do. I'm not going to say that the GFOA's remark caused the change, but now Board members make presentations on what the Board is going to do, while Staff members are still there to fill in details on some of the activities. It has made for some interesting discussions, particularly at the last meeting in Kansas City. Allow me to tell you a little our meetings in general and the Kansas City meeting in particular.

The GASAC meets 3 times a year. Several years ago it met 4 times a year, and the Board met each month. In a cost-saving move, the Board now meets in general session only eight times a year and has teleconferences to compensate for the other meetings. At the same time, the number of GASAC meetings was changed.

The Council meeting locations are fairly consistent. Generally, the first meeting of a calendar year is held in February in Norwalk, CT, home of the GASB. The second meeting is usually held in New York City, and the third in conjunction with the annual meeting of one of the sponsoring organizations. For example, in 2006, my first year on the GASAC, it was held in October in Atlanta with Association of Budget and Financial Management. In 2007, it was held in October in Pittsburgh with the International City/County Management Association. This year, our "sponsored" meeting was the second meeting of the year, and was held in conjunction with the National Association of Counties.

The items on the agenda included things that we have every meeting: a report from the Financial Accounting Foundation (FAF), usually presented by a

governmental member of the FAF – recently, John Radford, the Controller for the State of Oregon – or the President and Chief Operating Officer of the FAF, Teresa Polley; a report from the Chairman of the GASB, Bob Attwood; and a report from the Director of Research and Technical Activities of the GASB, David Bean. Other than these standard presentations, the agenda topics can vary widely. This past meeting included public/private partnerships; technical agenda issues including project proposals on Bankruptcy Accounting and Tax Abatements; the Recognition and Measurement Attributes Conceptual Framework project; and the Postemployment Accounting and Reporting project, which is addressing issues from GASB Statements 25 and 27, in particular. These last two issues are the ones that sparked the most discussion and will be the subject of later postings to this section of the newsletter.

Allow me to tell you about some of the other things that have been going on at the GASB and the GASAC, many of which are taken from press releases from the FAF or GASB:

■ Robert E. Denham, chairman of the Financial Accounting Foundation (FAF) Board of Trustees, announced that Girard Miller, one of six part-time members of the Governmental Accounting Standards Board (GASB) is resigning from the Board, effective July 31, 2008, to accept a senior strategic consulting position in the private sector.

Although part-time GASB members are able to hold other employment positions while serving on GASB, the organization's code of conduct and ethical policies require that they avoid activities which may create the appearance of losing personal independence or objectivity or affect the confidence of the public in the integrity, independence, or objectivity of the GASB.

Because Miller's future work could potentially overlap with GASB initiatives, Mr. Miller suggested his resignation from GASB was appropriate, and the FAF concurred with his decision.

■ The GASB issued an Exposure Draft of a proposed GASB Statement, *Fund Balance Reporting and Governmental Fund Type Definitions*. The proposed Statement is intended to improve the usefulness of information provided about fund balance by providing clearer, more structured fund balance classifications, and by clarifying the definitions of existing governmental fund types.

Diversity of practice in how fund balance is currently reported by state and local governments has caused confusion among preparers and users of financial statements. The proposed Statement seeks to address these differences by establishing a hierarchy of fund balance classifications primarily based on the extent to which a government is bound to observe spending constraints imposed upon the use of resources reported in governmental fund balances.

The GASB proposes to distinguish fund balance between amounts that are considered “nonspendable,” such as fund balance associated with inventories, and “spendable,” such as fund balance associated with cash. The spendable category would be further broken down based on the relative strength of the constraints that control how specific amounts can be spent. From greatest to least constraint, the classifications of spendable fund balance would be restricted, limited, assigned, and unassigned.

The proposed Statement also would clarify the definitions of individual governmental fund types. It includes interpretations of certain terms within the definition of special revenue fund types, while modifying the debt service and capital projects fund types for clarity and consistency. The proposal also specifies how economic stabilization or “rainy-day” amounts would be reported.

The proposed GASB Statement would be effective for financial statements for periods beginning after June 15, 2010. Governments that wish to implement earlier than that date are encouraged to do so. Copies of the Exposure Draft may be downloaded free of charge from www.gasb.org.

■ The GASB issued for comment a proposed Technical Bulletin, *Determining the Annual Required Contribution for Postemployment Benefits*. This document will clarify that the use of actual known amounts for purposes of calculating the annual required contribution (ARC) adjustment relating to pensions and other postemployment benefits (OPEB) is consistent with the intent of existing standards. The proposed Technical Bulletin will further make clear that use of the known amount in place of the estimation procedure in GASB Statements No. 27, *Accounting for Pensions by State and Local Governmental Employers*, and No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*, is encouraged.

For accounting purposes, the portion of the ARC calculation related to past over- and underpayments already has been recognized in the financial statements, and an adjustment needs to be made to future ARCs to avoid counting that amount twice. Statements 27 and 45 assume that the amount is not known and therefore

prescribe a method of estimation that governments are required to use. However, since it has come to the GASB’s attention that some actuaries do track that portion of the ARC separately, this proposed Technical Bulletin will clarify that governments may base the ARC adjustment on the actual amount when it is known.

The proposed Technical Bulletin may be downloaded free of charge through the GASB website at <http://www.gasb.org/exp>. The comment deadline is September 30, 2008.

■ The GASB has issued GASB Statement No. 53, *Accounting and Financial Reporting for Derivative Instruments*. Statement 53 is intended to improve how state and local governments report information about derivative instruments—financial arrangements used by governments to manage specific risks or make investments—in their financial statements. The Statement specifically requires governments to measure most derivative instruments at fair value in their financial statements that are prepared using the economic resources measurement focus and the accrual basis of accounting. The guidance in this Statement also addresses hedge accounting requirements and is effective for financial statements for reporting periods beginning after June 15, 2009, with earlier application encouraged.

You can go to the GASB web site and get information about this standard including the news release, a plain-language article, and a question-and-answer fact sheet.

Allow me make one other comment about the GASB web site: if you are not visiting it on a regular basis, you are missing quite a bit of useful information. I visit it at least weekly, often multiple times on a single day. It is a *great* source of information for class and other presentations you may be making. I know I don’t have to tell you this, but always be sure to acknowledge the GASB’s support whenever you use their materials.

Also, you can use the web site to access a special publication from the GASB called *The User’s Perspective*. In fact, if you sign up for the service, the GASB will send you one each time it is published. It has all kinds of great information in it written from a user’s perspective rather than those of a preparer or auditor. I imagine that your students would find it very interesting and useful, as well.

■ I hope that you are aware that for the first time in many years there is not an academic member of the GASB Staff. Penny Wardlow held that position for many years and was followed by Terry Patton. Terry left the Staff about one year ago.

Our new “point-of-contact” on the Staff is Dean Michael Mead. You may recall that Dean made the GASB Update presentation at the mid-year meeting. He planned to be in attendance at the Annual Meeting, but couldn’t attend because of pressing family matters. Dean wears many hats at the GASB. In addition to being our “main man”, he is the Staff liaison between the GASB and the GASAC. He will be providing a GASB update for future newsletters. To his credit, he provided this update late last year, but since I have been so slow of late, I decided not to include it as much of the information is out of date.

ANNOUNCEMENTS

Convergence

Liz Keating asked me to make the following announcement:

I would like to ask you to blast out a request to the GNP Section about a FASB project. As you know the FASB is working on converging US GAAP to IFRS, starting with publicly traded firms. Jeff Mechanick on the FASB staff is studying what convergence might look like for nonprofits. Right now, the US, UK, Canada, Australia, and New Zealand have special nonprofit accounting standards.

He would like to become more knowledgeable about these foreign standards. So, he would love to hear from GNP members (or others) about research on these standards and also would welcome suggestions of folks to contact that might be knowledgeable on them.

Jeff can be contacted at: "Jeffrey Mechanick" <jdmechanick@fasb.org> or 203-956-5301.

IMF Public Financial Management Blog

There is now a blog for the Public Financial Management (PFM) blog of the Fiscal Affairs Department (FAD) of the International Monetary Fund (IMF). You can access the PFM blog at:

blog-pfm.imf.org

The PFM blog should be of interest to PFM professionals, academia, students, as well as to the general public.

Stay Connected with the GNP Section

Do you know Smitty? Yes, that’s me: the current editor of the newsletter. As many of you know, I maintain an informal mailing list that I use to send out Section information, going around the AAA in the process. They don’t like to release e-mail addresses of our members, so I have maintained this informal list over the years by hearing from Section members and getting a list of members from the AAA and searching the web for e-mail addresses. This informal list allows us to maintain instant contact with Section members rather than having to go the AAA with all e-mail requests.

If you are not currently receiving e-mails from me, then I would like to get your address. Please send it to me at: smitty@mtsu.edu.

If you are currently on the list and would rather not receive these special e-mails, that is fine, too. Just send me an e-mail at the above address, and I will remove you from it. I will admit that I had trouble doing that with earlier requests, but I am slowly learning just how Microsoft Outlook works. I still don’t like it much, but I am learning about it.

GNP Website

GNP archives are up on the website. You can click on the "section archive" item in the border of the website and view files dating back to 1976. These are the items that John Engstrom compiled. Please take a look at the site <http://aaahq.org/GNP/index.htm>.

If you have corrections, updates and suggestions for the website, please send them to the current Webmaster, Dwayne McSwain at: dmcswain@mtsu.edu. [Yes, that is the same school where the Newsletter Editor works – go figure.]

Editor’s comment: I have heard many comments in the past that the web site doesn’t have enough information on it. Well, when was the last time you submitted information to be included on the site? Like the newsletter, Dwayne and I do not create content. We just use what others send us and adapt it for use either in the Newsletter or one the Home Page. Therefore, *please* send us this content. We and the other Section members will thank you for it!

Masthead Competition

We need a masthead for our Newsletter and other publications. Do you have any ideas? Send them – be it a photograph or a freehand – drawing to me.

The Government & Nonprofit News is published three times a year [hopefully] (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, 2005**. Submit newsletter items (max 350 words per item) to:

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Government & Nonprofit News
smitty@mtsu.edu

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