

AGA Presentation – GAT Board
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1. Who do you represent?

AGA is *the* member organization for financial professionals in government. We lead and encourage change that benefits our field and all citizens. Our networking events, professional certification, publications and ongoing education help members build their skills and advance their careers. Our members are 15,000 strong representing federal, state and local governments and 100 chapters throughout the nation and overseas in Guam, Japan and the Marianas Islands. AGA's certification, CGFM or the Certified Government Financial Manager recognizes the unique skills and special knowledge required of today's government financial managers. It covers governmental accounting, auditing, financial reporting, internal controls and budgeting at the federal, state and local levels.

2. What questions are you trying to answer with federal spending information?

Many governments struggle to communicate the business of government to residents, particularly when presenting information about how taxpayers' money is allocated and spent. AGA's Citizen-Centric Reports detail government finances in a visually appealing, clear and understandable four-page document. The suggested format shows community information—such as population figures, regional characteristics and government goals for the community—on the first page, and the second page presents a performance report on key missions and service. The third page details cost and revenue information, and the fourth looks forward to the year ahead as well as identifying the challenges the entity faces. AGA believes that these reports will make governments more accountable to their citizens, and will help Americans become better educated and better able to participate in government activities.

Federal agencies are required to prepare a Performance and Accountability Report or an Agency Financial Report. With those reports, agencies produce a Summary of Performance and Financial Information, most of which are 15, 20 or 30 plus pages long. If the purpose of the Summaries is to educate the public, a 30 page document is not the mechanism to do that. The National Science Foundation, Securities and Exchange Commission, Small Business Administration, and U.S. Patent and Trademark office prepare 4-8 page documents. The SBA is on its third printing of the report which they distribute to local banks and other entities across the nation. NSF has used their shortened report as their annual report. The beauty of these shortened reports are they meet the requirements as prescribed by the Office of Management and Budget for the Summaries, but also give just enough information for the average citizen to understand the agency mission, performance and financial data and its challenges for the future. For those that want more, links are available to the agency website.

3. What federal spending information do you need to answer these questions? Show citation box.

Legally, each entity must offer a performance and accountability or agency financial report. This is the information that would be used to create the four-page CCR.

4. Where do you find that federal spending information now?

The sites that have been developed by the federal government – Data.gov, Performance.gov, USASpending.gov, while of interest to some, the vast majority of the public does not even know they exist. Recovery.gov set the bar for the best of the best federal websites where a citizen in Lexington, Kentucky could go directly to their community via zip code to discover who received federal dollars under the Stimulus Act (what is the official name).

But do you think that citizens know what the appropriations are funding under the U.S. Department of Interior: Bureau of Land Management, Ocean Energy Management, or Bureau of Reclamation? Most only know of the National Park Service. What about the Department of Commerce? Does the average citizen know that part of their tax dollars fund National Oceanic and Atmospheric Administration, Bureau of Census, National Institute of Science and Technology through the U.S. Department of Commerce? One of the foundations of a democratic society is trust in government. Trust in government depends on citizens receiving complete, honest and accurate information about the use of its resources.

5. Where does federal spending information need clearer instructions or explanations?

Currently, usaspending.gov offers an online version of the 400-page, hard-to-digest financial and performance information from federal agencies. If a taxpayer visited the site, it would not have an easy time to discern what they are reading. If a page was created for each agency on that site to display the four-page CCR, it would be advance government accountability for citizens immediately. If more information was still needed, the full performance and accountability reports could be a link connected to the CCR.

Working in conjunction with the Chief Financial Officer Council (CFO) and the Office of Management and Budget (OMB) since 1997, we also run a program called the Certificate of Excellence in Accountability Reporting program (CEAR). The program was designed to review federal agency performance reports and provide recommendations for improving their presentation and usefulness, publicly recognize the agencies and train individuals who prepare and review the reports. For the past 15 years, the reports have been evolving and the CEAR program has also evolved to stay current.

6. What suggestions do you have for prioritizing federal spending information enhancements?

Information that is accessible online, in an honest and truthful format should be the goal for all governmental entities. A communications campaign should begin to help agencies make this a priority. For example, using our CCR templates and combining the OMB requirements an entity could offer a

candid picture of what is happening with tax dollars and easily post it on their website, Twitter account, LinkedIn account and on Facebook. Clearly this type of document (PDF) needs to be highlighted on the agency Homepage.