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November 3, 1975

Dear Danny:

Thank you for the marvelous photographs taken at the first Forum meeting in Las Vegas, Nevada.

As you requested, I have autographed the one with you, Gil and me and am returning it herewith for your files.

It has been a real pleasure working with you, Gil Vasquez, the AASSCPA and the Forum. I think you are doing a truly remarkable job in your capacity as Executive Director of the Association and in your catalytic role as an organizer for the Forum of National Hispanic Organizations.

Keep up the good work and saludos a todos.'

Tu amigo,

Fernando E. C. De Baca
Special Assistant to the President

Mr. Daniel Archuleta, CPA
Executive Director
The American Association of Spanish-
Speaking Certified Public Accountants
3435 Wilshire Blvd., Suite 912
Los Angeles, California 90010

FECDeB:mmm:11/03/75



The American Association of Spanish-Speaking Certified Public Accountants

October 29, 1975

GILBERT R. VASQUEZ, C.P.A.
President (California)

JOE ACOSTA, C.P.A.
Vice-President (Arizona)

SEFERINO HERNANDEZ, C.P.A.
Vice-President (Texas)

SAMUEL QUINTERO, C.P.A.
Vice-President (New York)

MICHAEL CARDENAS, C.P.A.
Secretary (California)

ROBERT S. MARQUEZ, C.P.A.
Treasurer (New Mexico)

CARLOS MALDONADO, C.P.A.
Director (New York)

JOE PACHECO, C.P.A.
Director (Utah)

FELIPE QUEZADA, C.P.A.
Director (California)

ARTURO VASQUEZ, C.P.A.
Director (Texas)

DANIEL ARCHULETA, C.P.A.
Executive Director (California)

Mr. Fernando E. C. DeBaca
Special Assistant to the
President on Hispanic Affairs
The White House Office
Washington, D. C.

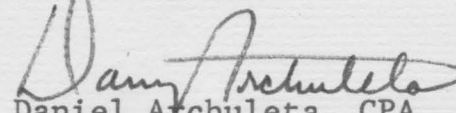
Dear Mr. DeBaca:

I am sending you three pictures taken at the first Forum of National Hispanic Organizations in Las Vegas, Nevada. Two are for your file. The third, with Gil, you, and me, I would like very much for you to autograph for my personal display. If you can do this for me, I would be most grateful.

We will be in Washington, D. C. in December of this year, we hope to see you then. I will call your office for an appointment.

Meantime, if there is anything we can do for you, please call on us.

Sincerely yours,


Daniel Archuleta, CPA
Executive Director

DA:lr

Enclosures



NATIONAL OFFICE: 3435 WILSHIRE BLVD. / SUITE 912 / LOS ANGELES, CALIFORNIA 90010 / (213) 385-2136
WASHINGTON BUILDING OFFICE: 1435 G ST., N.W. / ROOM 640 / WASHINGTON, D.C.

(Please address correspondence to National Office)

Regrets

The American Association of Spanish-Speaking Certified Public Accountants

September 30, 1975

GILBERT R. VASQUEZ, C.P.A.
President (California)
JOE ACOSTA, C.P.A.
Vice-President (Arizona)
SEFERINO HERNANDEZ, C.P.A.
Vice-President (Texas)
SAMUEL QUINTERO, C.P.A.
Vice-President (New York)
MICHAEL CARDENAS, C.P.A.
Secretary (California)
ROBERT S. MARQUEZ, C.P.A.
Treasurer (New Mexico)
CARLOS MALDONADO, C.P.A.
Director (New York)
JOE PACHECO, C.P.A.
Director (Utah)
FELIPE QUEZADA, C.P.A.
Director (California)
ARTURO VASQUEZ, C.P.A.
Director (Texas)
DANIEL ARCHULETA, C.P.A.
Executive Director (California)

Dear Friend:

Our Association is holding its annual conference in San Antonio, Texas, October 13-14, 1975. The program (see attachments) should prove interesting to you. Your participation as a resource person will be appreciated. If you can attend, please call (213) 385-2136, person-to-person, collect, (ask for Celia Tinajero) before October 6, 1975 so we can make the appropriate arrangements.

Sincerely yours,

Daniel Archuleta
Daniel Archuleta, CPA
Executive Director

DA:lr

Attachments

*regretted
by
phone
10/03/75
mmd 11:50 a.m.*



The American Association of Spanish-Speaking
Certified Public Accountants

3435 Wilshire Boulevard
Suite 912
Los Angeles, California 90010
385-2136

ANNUAL MEETING and CONFERENCE

SAN ANTONIO, TEXAS

OCTOBER 12-14, 1975



Sunday, October 12, 1975

Registration and Hospitality

Monday, October 13, 1975

Annual meeting and elections. 8:00 a.m.

Break for AICPA concurrent seminars 10:30 a.m.

or

Session with Federal Agency (UMTA)
upcoming Audit Contracts 10:30 a.m.

Luncheon. 12:00 p.m.

Guest speaker -

Technical Session - Medicare. 2:00 p.m.

Ramon Navarro, CPA, Chairman, R. Ted Stagg, CPA, and
a Federal representative will discuss the administra-
tive, contracting, reporting, billing, and collection
cycle; the AICPA industry guide; and the procedures
in performance of the audit.

REGISTRATION FORM

Name (Print) _____

Name of Guest or Spouse _____

Address _____

Arrival Date _____ Time _____

Departure Date _____ Time _____

Registration fee (\$30.00 if paid before September 15, 1975 and \$35.00 if after,
plus \$10.00 for each luncheon guest at each of two luncheons)
Amount enclosed \$ _____.

I Plan to attend:

October 13, 1975: Annual Meeting _____ AICPA Concurrent Session _____

UMTA Session _____ Luncheon _____ Medicare
Session _____ Joe Acosta Anniversary Dinner _____

October 14, 1975: Management of an Accounting Practice _____
Luncheon _____ Federal Income Taxes _____

Tuesday, October 14, 1975

Technical Session - Management of An Accounting Practice.9:00 a.m.

Leonard Brantley, CPA, Chairman, AICPA Committee on Local Firm
Quality Reviews: As a result of Mr. Brantley's presentation at
the Las Vegas Annual Meeting, he is back by popular demand.
He will discuss the AICPA's administrative and quality review
programs together with Mr. Felipe Quezada, CPA and Mr. Cus
Gonzalez, CPA, who have participated in the program--how it
is administered, what is expected from the reviewee and the
reviewers, what transpires during the review and what the
results have been.

Luncheon. 12:00 p.m.

Guest Speaker - Mr. Alex Armendaris
Director,
Office of Minority Business Enterprise

Technical Session - Federal Income Taxes.2:00 p.m.

Joe Acosta, CPA, AICPA sub-committee on Responsibilities
in a Tax Practice, Michael Cardenas, CPA, Al Arias, CPA,
and Joe Pacheco, CPA, will discuss the 1975 Tax Reduction
Act, highlights of profit-sharing and pension plans under
the new guidelines, and the audit aspects of pension plans.

**The American Association
of
Spanish-Speaking
Certified Public Accountants**
3435 WILSHIRE BLVD.
SUITE 912
LOS ANGELES, CALIFORNIA 90010
(213) 385-2136

SENATOR JOHN G. TOWER will be addressing a group of businessmen regarding Senate Bill No. 2104 (see attached description) on October 13, 1975 during a luncheon starting at 12:00 noon in the Concepción Room of the La Mansion Motor Hotel, 112 College St., San Antonio, Texas.

Welcome and Presentation of Key to City
will be made by
Richard Teniente,
Mayor Pro-Tem

Pledge of Allegiance by
Albert Bustamante
County Commissioner

Invocation by
Rev. Juan Romero, Executive Dir.
PADRES, INC.

The cost of the luncheon is \$10.00.
If you wish to attend, please send a check to:

Mr. Seferino Hernandez, CPA
1222 No. Main,
315 Cypress Tower,
San Antonio, Texas 78212
Telephone Number: (512) 223-2671

before Monday, October 6, 1975



Sen. John G. Tower (R.-Texas) has introduced S. 2104, which calls for establishment of a National Commission on Small Business in America. During a two-year life span, the commission would make legislative recommendations to Congress and the President.

An 11-member board would look at existing federal subsidy and other assistance programs for small firms, measure the effects on the firms of government regulation, determine the impact of the tax structure on them, and study the ability of financial institutions to meet the firms' credit needs. Then the board would propose specific measures for creating an environment that would give small businesses a better opportunity to complete.

Among the 11 members would be four small businessmen.



**The American Association
of
Spanish-Speaking
Certified Public Accountants**

3435 WILSHIRE BLVD.
SUITE 912
LOS ANGELES, CALIFORNIA 90010
(213) 385-2136

THE HONORABLE ALEX ARMENDARIS, National Director
of Office of Minority Business Enterprise, Depart-
ment of Commerce (see attached) will be addressing
a group of businessmen on October 14, 1975, during
a luncheon starting at 12:00 noon in the Concepción
Room of the La Mansion Motor Hotel, 112 College St.,
San Antonio, Texas.

Pledge of Allegiance by
Cipriano F. Guerra, Jr., Director
Planning & Community Development
CITY OF SAN ANTONIO

Invocation by
Rev. Fr. Edmundo Rodriguez, SJ, Pastor
Our Lady of Guadalupe Church

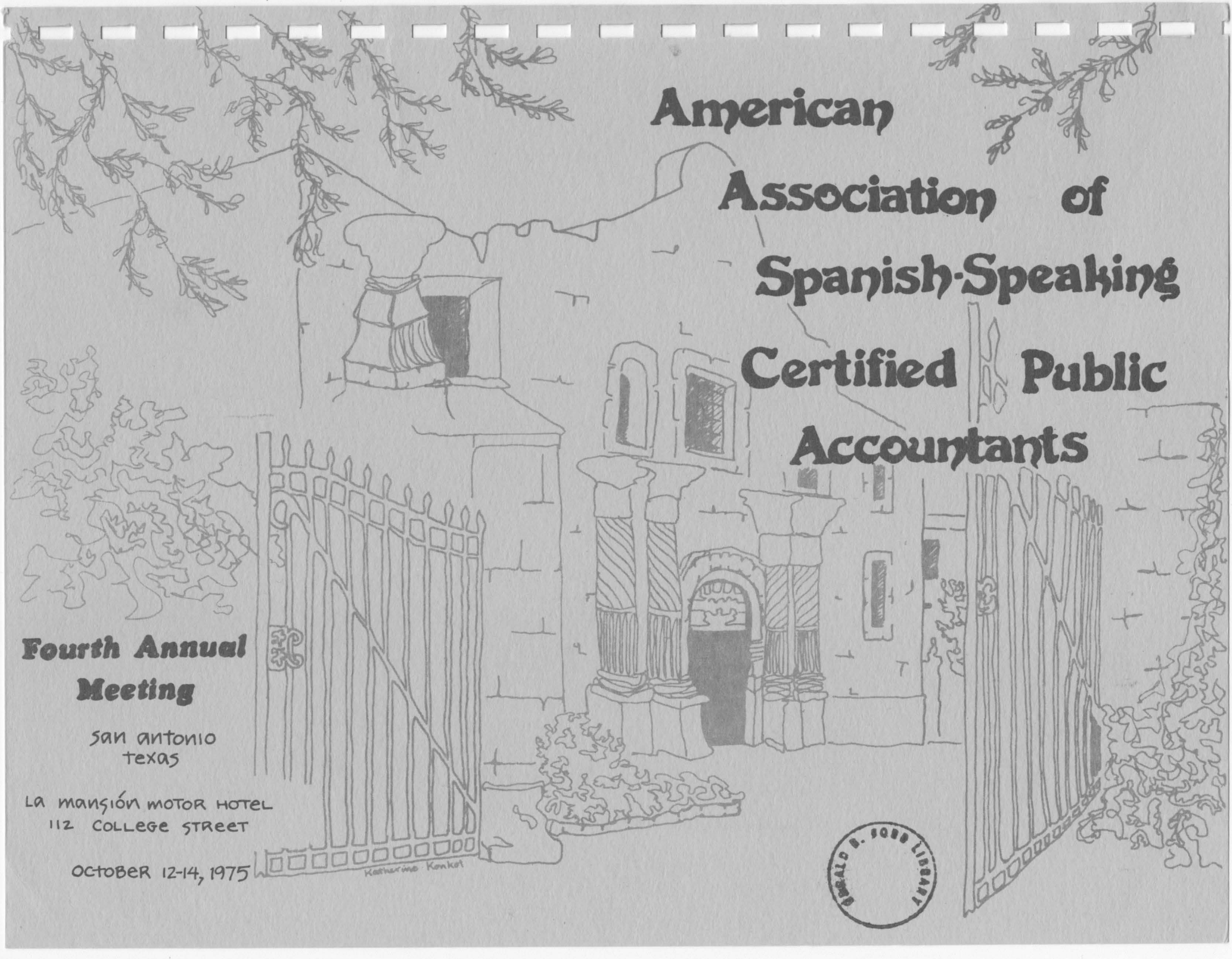
The cost of the luncheon is \$8.00
If you wish to attend, please send a check to:

Mr. Seferino Hernandez, CPA
1222 No. Main,
315 Cypress Tower,
San Antonio, Texas 78212
Telephone Number: (512) 223-2671

before Monday, October 6, 1975.



Established by Executive Order 11458 on March 5, 1969, and subsequently expanded by 11625 on October 13, 1971, as the Federal coordinator and information clearinghouse for minority-owned businesses - OMBE administers the national minority business enterprise program through its six Regional and 12 Field Offices, and through its nationwide network of business assistance organizations receiving its contracts or grants. The OMBE-funded organizations include: Business Management Development (BMD) organizations conduct business management development programs and provide education and training to existing and potential minority entrepreneurs; Business Resource Centers (BRC) identify and mobilize private-sector entrepreneurs; Construction Contractor Assistance Centers (CCAC) provide management and technical assistance to, and monitor the operations of, minority contractors to enable them to acquire bonding, financing, and other resources needed to compete effectively; Contracted Support Services (CSS) provide management and technical assistance to other OMBE-funded business assistance organizations, special projects fostering development of minority-owned businesses, and qualified minority-owned businesses whose needs cannot be served by other organizations in the minority business enterprise program; Experiment and Demonstration (E&D) projects examine the feasibility of new program approaches or methods for developing minority-owned businesses; Local Business Development Organizations (LBDO) provide information, counseling, and assistance to acquire business opportunities, capital, management and technical assistance to establish new businesses or expand existing businesses; Minority Business and Trade Associations (MB&TA) provide cooperative services to enhance the competitive positions of their members; National Business Development Organizations (NBDO) provide, through their local chapters or affiliates, information, counseling, and assistance to acquire business opportunities, capital, management and technical assistance to establish new businesses or expand existing businesses; Private Resource Programs (PRP) stimulate business opportunities and provide management and technical assistance through national professional and trade organizations; State OMBEs (SO) mobilize and coordinate State resources to assist the development of minority-owned businesses.



American Association of Spanish-Speaking Certified Public Accountants

Fourth Annual Meeting

SAN ANTONIO
TEXAS

LA MANSIÓN MOTOR HOTEL
112 COLLEGE STREET

OCTOBER 12-14, 1975

Katherine Konkot



SUNDAY ~ OCTOBER 12, 1975

LA QUINTA MOTOR INN

Board of Directors Meeting ~ Monterrey Room

10:00 a.m.

Hospitality ~ Suite 130

3:00 p.m.

COURTESY OF: PEAT MARWICK, MITCHELL & CO.

LAVENTHOL & HORWATH

AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

MONDAY ~ OCTOBER 13, 1975

ESPADA ROOM - 3RD FLOOR

Members Annual Meeting

8:00 a.m.

Discretionary Sessions: URBAN MASS TRANSPORTATION ADMINISTRATION 10:30 a.m.
OR

AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

Luncheon ~ La Mansión Club

12:00 noon

SENATOR JOHN G. TOWER, TEXAS

Technical Session: MEDICARE AUDITS

Anniversary Dinner ~ La Mansión Club

6:30 p.m.

SILVER WEDDING ANNIVERSARY FOR MR. AND MRS. JOE ACOSTA

FIFTEENTH WEDDING ANNIVERSARY FOR MR. AND MRS. JOE PACHECO

TUESDAY ~ OCTOBER 14, 1975

ESPADA ROOM - 3RD FLOOR

Technical Session: MANAGEMENT OF AN ACCOUNTING PRACTICE

9:00 a.m.

Luncheon ~ Concepción Room

12:00 noon

ALEX ARMENDARIS

NATIONAL DIRECTOR, OFFICE OF MINORITY BUSINESS ENTERPRISE

Technical Session: FEDERAL INCOME TAXES

2:00 p.m.

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ARTICLE VII - Nominations and Elections

ARTICLE V - Officers

5.1. Designation of Officers

The officers of the Association shall be a President, four Vice Presidents, a Secretary and a Treasurer.

5.2. Election of Officers

The officers of the Association shall be elected in accordance with Section 7.2. of these bylaws at the annual meeting and shall take office at the beginning of the next calendar year and shall serve until their successors are elected and qualified.

ARTICLE VII - Nominations and Elections

7.1. Nominations

The Nominating Committee shall submit a report to the Secretary not later than sixty days prior to a scheduled annual meeting of the Association, containing its nominations for officers and directors of the Association for the ensuing fiscal year. Such a report shall contain the names of such nominees as have consented to serve if elected. The Secretary shall circulate copies of the report immediately to the membership of the Association. Any ten members of the Association, as a group, may submit independent nominations for officers or directors or members of the Nominating Committee provided that such nominations shall be filed with the Secretary not later than thirty days prior to

ARTICLE VIII - Meetings

8.1. Annual Meetings

The annual meeting of the Association shall be held in October, November or December of each year at such date and place as may be designated by the Board of Directors. Notice of the meeting shall

7.2. Elections

Except as otherwise provided in these bylaws, elections of officers and directors shall be made at the annual meeting of the Association. If there are more than one nominee for any office or director's position, election shall be held by secret ballot. In the event that a secret ballot is necessary, the President shall appoint three members to count the ballots cast for each officer and director. Votes by proxy shall not be allowed.

7.3. Terms of Office

Every officer and director of the Association shall be elected for a two-year term. The terms of directors and Vice Presidents shall be staggered so as to allow the annual election of two Vice Presidents and one-half of the number of directors.

The membership shall have thirty days to respond to such a ballot. An affirmative or negative vote in the majority of the responses received shall constitute a vote of the membership on that matter.

8.4. Votes

Except for section 8.3, each member present at a meeting of

the membership of the Association shall be entitled to one vote.

ARTICLE VIII - Meetings

8.1. Annual Meetings

The annual meeting of the Association shall be held in October, November or December of each year at such date and place as may be designated by the Board of Directors. Notice of the meeting shall be published at least sixty days before the meeting date.

8.2. Quorum

The members of the Association in attendance shall constitute a quorum at any meeting of the Association. The rules of procedures set forth in Robert's Rules of Order shall apply. A majority vote of the members present shall constitute a vote of the membership.

8.3. Mail Ballots

When a matter that requires the vote of the membership occurs between annual meetings of the membership, the Executive Committee or the Board of Directors may request a mail ballot on such a matter. A ballot stating the matter in sufficient detail shall be mailed to the membership immediately following the meeting in which the Executive Committee or the Board of Directors requested such a ballot. The membership shall have thirty days to respond to such a ballot. An affirmative or negative vote in the majority of the responses received shall constitute a vote of the membership on that matter.

8.4. Votes

Except for section 8.3., each member present at a meeting of the membership of the Association shall be entitled to one vote. Voting by proxy is not allowed.

AMERICAN ASSOCIATION OF SPANISH-SPEAKING
CERTIFIED PUBLIC ACCOUNTANTS

<u>Office</u>	<u>Nominee(s)</u>	<u>State</u>
President	Gilbert R. Vasquez	California
Vice President	Ruben Cardona	New York
Secretary	Frances Garcia Mike Cardenas	Texas California
Treasurer	Robert Marquez	New Mexico
Board Member	Felipe Quezada Al Munoz	California California
Board Member	Romulo Garcia Andy Alderete	Texas New Mexico

Note:

The bylaws provide as follows:

Any ten members of the Association, as a group, may submit independent nominations for officers or directors or members of the Nominating Committee provided that such nominations shall be filed with the Secretary not later than thirty days prior to the date of a scheduled annual meeting. Notice of any independent nominations shall be mailed by the Secretary to all members prior to the annual meeting.

The current secretary is Mr. Michael Cardenas, 5528 N. Palm Avenue,
Suite 101, Fresno, California 93704

SEP 3 1975 4

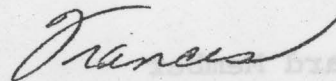
SUITE 1300
FIRST NATIONAL BUILDING
FORT WORTH, TEXAS 76102

September 2, 1975

Dear Danny:

Please withdraw my name as a candidate for secretary of the AASSCPA. Due to other commitments I will not be seeking this office or any other office during the 1975-1976 election to be held in San Antonio on October 13, 1975.

Very truly yours,



Frances Garcia

Mr. Danny Archuleta
The American Association of
Spanish-Speaking Certified
Public Accountants
3435 Wilshire Boulevard
Suite 912
Los Angeles, California 90010

cc: Mr. Ralph Cordova
Mr. Ramon Navarro

SECRET BALLOT VOTING INSTRUCTIONS

1. THE VOTING ELIGIBILITY OF ALL MEMBERS PRESENT SHALL BE DETERMINED, I.E., NO DELINQUENT MEMBERS SHALL BE ALLOWED TO VOTE.
2. THE PRESIDENT SHALL APPOINT THREE MEMBERS TO COUNT THE BALLOTS CAST.
3. THE THREE MEMBERS SHALL PASS OUT THE BALLOTS.
4. DO NOT VOTE FOR ANYONE NOT ON THE BALLOT.
5. VOTE ONCE FOR EACH POSITION.
6. THE THREE MEMBERS SHALL COLLECT THE BALLOTS, COUNT THE VOTES CAST, AGREE OR RECONCILE THE VOTES CAST FOR EACH POSITION TO THE NUMBER OF BALLOTS COLLECTED AND THE NUMBER OF VOTING MEMBERS PRESENT, AND REPORT THE RESULTS IN WRITING, SIGNED BY THE THREE MEMBERS, TO THE PRESIDENT.
7. THE PRESIDENT SHALL ANNOUNCE THE WINNERS.

DEPARTMENT OF TRANSPORTATION
URBAN MASS TRANSPORTATION ADMINISTRATION

OCTOBER 13, 1975

10:30 A.M.

ESPADA ROOM

MR. RONALD D. KEEFER, DIRECTOR OF PROGRAM AUDIT
400 SEVENTH ST., S.W.
WASHINGTON, D. C. 20590
202/426-4014

UMTA, ON AUGUST 14, 1975, ISSUED A REQUEST FOR PROPOSAL. CURRENTLY, UMTA IS PURSUING ALTERNATIVES FOR UTILIZING THE SBA 8(A) PROGRAM OR THE SMALL BUSINESS SET ASIDE PROGRAM. HOWEVER, MR. KEEFER IS NOT AT LIBERTY TO DISCUSS THE CONTRACTING STIPULATIONS. HE WILL, HOWEVER, DISCUSS THE AUDIT REQUIREMENTS AND EXPECTATIONS. THE SESSION WILL ALSO PROVIDE HIM WITH A FIRST HAND IMPRESSION OF OUR MEMBERS' TECHNICAL CAPABILITIES.

B-1

8-A

PROFESSIONAL PROGRAM

MONDAY, OCTOBER 13

9:00 a.m. to 10:30 a.m. — Annual Business Meeting

Chairman Philip L. Defliese presiding

10:45 a.m. to 12:00 noon — Simultaneous Sessions

1. "Audits of Federally Assisted Programs," will cover the objectives of such audits, the various types of audits—compliance, operational and others—and how and by whom CPA services for Federal programs are procured.
2. "The Large and Small Firm Approach to Successful MAS Practice," will attempt to prove that the only difference in MAS practices of large and local firms is one of scale.
3. "New Aids for MAP," will show how to utilize recent publications and other aids to enhance management capabilities to achieve growth and profitability of a firm.
4. "Progress Report—Accreditation Criteria for Accounting Schools and Programs," the Chairman of the AICPA Board on Standards for Programs and Schools of Professional Accounting will discuss the progress made toward identifying standards.

NOON — Luncheon with a guest speaker to be announced.

2:15 p.m. to 3:30 p.m. — Plenary Session

"The Outlook for Capital Markets." A knowledgeable speaker will discuss the outlook for capital formation by U.S. corporations, its status in the catalog of national economic priorities, and steps that should be taken immediately to reinstate equity as well as debt financing as an acceptable vehicle for corporate capital development.

3:45 p.m. to 5:00 p.m. — Simultaneous Sessions

1. "Accounting Trends in Three Areas of the World," will cover matters affecting the accounting profession in Australasia, Europe and South America.
2. "Fraud and the Computer—A Review of Recent Cases from the Audit Standpoint." A panel will discuss several recent fraud cases with emphasis being placed on how the fraud was concealed, how it was detected and audit techniques that could be used to uncover similar frauds. Control safeguards for prevention of computer frauds will also be covered.
3. "GAAP for Small and/or Closely Held Businesses," will cover what has happened since the Accounting Standards Division issued its discussion paper on the subject in March of 1975.
4. "The State of Accountancy Legislation," will provide a summary of activity in the present legislative year with emphasis on the success of the Institute's activist policy and will explain in detail the objectives of the regional legislative structure adopted by the Institute's Committee on State Legislation.

SOCIAL PROGRAM

SUNDAY, OCTOBER 12 — Opening Reception

Fiesta for all members and guests in the San Antonio Convention Center — 6:30 p.m. until 9:00 p.m.

Optional afternoon entertainment provided by the Texas Society of CPAs will be a rodeo co-sponsored with the Bexar County Sheriff's Posse including several events such as bareback riding, bulldogging, barrel racing, etc.

TUESDAY, OCTOBER 14

9:00 a.m. — 10:30 a.m. — Plenary Session

"Two Projects of Major Significance"

Chairman Manuel F. Cohen of the Commission on Auditors Responsibility and Chairman George Trentin of the MAS Body of Knowledge and Examination Task Force will report on the progress made to date in their respective studies.

10:45 a.m. to 12:00 noon — Simultaneous Sessions

9. "Recent and Proposed Ethics Pronouncements." The Chairman of the Ethics Division will discuss the evolution of, and the reasoning behind, recent pronouncements on bank directorships, and past due billings and will review proposed interpretations and rulings dealing with independence, incompatible occupations and family relationships.
10. "The Evaluation of EDP Internal Control." A panel will review SAS No. 3 placing special emphasis on the steps the auditor should take to insure compliance with its provisions and offering an approach to the review of EDP accounting control by the auditor.
11. "The Pension Reform Law and its Effects on the Profession," will update the various provisions of the pension reform law as they have developed since the initial enactment of the law.
12. "MAS Practice Standards and the Licensing of Consultants." A panel will discuss specific practice problems and review the MAS practice standards promulgated this year and will consider opportunities for improvement.
13. "The Cost Accounting Standards Board and Its Impact on Practice," will cover a number of standards the CASB has issued since its inception which may have a profound impact on the accounting of government contractors.

NOON — Luncheon with a guest speaker to be announced.

2:15 p.m. to 3:30 p.m. — Plenary Session

"The Current Economic Scene." A prominent economist will attempt to cut through the confusion and contradictions surrounding our national economy and to outline the forces likely to influence its future course.

3:45 p.m. to 5:00 p.m. — Simultaneous Sessions

14. "Professional Needs of Members in Industry and Government," will explore informally the types of programs that might be provided by organizations at the local and national level to encourage greater involvement by members in corporate and government accounting.
15. "Financial Reporting for Government Office Holders and Candidates," will deal with information contained in the new Federal Election Handbook prepared by the Federal Government Division.
16. "Computer Software: What's Available and Where?," will cover hard-to-find computer audit and other software packages that are available and where to go to get them when needed.
17. "Analysis of Current Tax Legislation," will review tax proposals introduced in the 94th Congress and will include a discussion of the effects of legislation already enacted or proposed.

MONDAY, OCTOBER 13

An optional evening on the San Antonio River, sponsored by the Texas Society of CPAs will be *Texas Under 7 Flags—Fun-tier Nights* to include a typical Texas barbecue including entertainment.

TUESDAY, OCTOBER 14 — Dinner Dance

Dining and dancing — 8:00 p.m. until 12 midnight to the music of the Mal Fitch Orchestra in the Banquet Hall of the San Antonio Convention Center.

SPOUSES PROGRAM

MONDAY, OCTOBER 13

Art Demonstration, Luncheon, River Trip and Browsing

Artist, Robert Garden, sets the day's pace with an unusual demonstration, completing an oil seascape in less than 45 minutes — a gourmet luncheon, a gliding ride down the San Antonio River in a boat, with ample opportunity to visit and browse in the shops nestled along its banks.

TUESDAY, OCTOBER 14

A choice of four luncheon tours:

Historic Sites. Live history's contrast beginning at the San Jose Mission, and the Hall of Horns. Lunch in elegance at the Jersey Lilly. Then on to the Sunken Gardens, Spanish Governor's Palace and finally, the Alamo.

King William, La Villita and Hemisfair Plaza. Stroll along King

William Street and visit elegant century-old German homes, lunch at the Stockman. Then to La Villita, the little village that became San Antonio, see the Institute of Texas Cultures in Hemisfair Plaza and view the city from the Tower of the Americas.

Los Patios, North Star Mall Shopping Tour. Lose yourself among the shops and flowering gardens on the banks of the Salado Creek of Los Patios then back to the Gold Rush Days and lunch at the Old San Francisco Steak House, followed by a shopping tour of North Star Mall.

Texas Hill Country—LBJ Tour. On this six hour tour through the Texas hill country, you'll visit Lyndon Johnson's birth and burial places, the one room schoolhouse he attended, the Texas White House, and eat a basket lunch at Lady Bird's Park on the Pedernales. Then to the nation's only Sunday House in Fredericksburg.

REGISTRATION

FEES

Members and professional guests full registration will be \$85 per person; spouses full registration will be \$65 per person. Partial registration is also available as indicated on the registration form.

REFUNDS

Because of financial obligation incurred by your registration, a fee of \$25.00 will be charged for registrations cancelled after September 30, 1975. All cancellations must be in writing and should be addressed to the AICPA Annual Meeting Department at the Institute's New York address.

REGISTRATION AND MESSAGE DESK

The Registration and Message Desk, where advance registrations can be picked up and tickets can be purchased, will be located at:

The San Antonio Convention Center—Mission Room Foyer	
Friday, October 10	3:00 p.m.-9:00 p.m.
Saturday, October 11	8:00 a.m.-5:00 p.m.
Sunday, October 12	11:00 a.m.-7:00 p.m.
Monday, October 13	8:00 a.m.-6:00 p.m.
Tuesday, October 14	8:00 a.m.-6:00 p.m.

POST MEETING TRIP

The AICPA is sponsoring a post convention tour to Mexico leaving from San Antonio. Detailed information will be forwarded with your registration confirmation. The Mexican tour will be arranged by:

Travel Planners, Inc.
P.O. Box 32366
350 GPM Building
San Antonio, Texas 78216

1. Hilton Palacio del Rio Hotel
2. Holiday Inn — Downtown
3. La Mansion Motor Hotel
4. La Quinta — Convention Center
5. Menger Hotel
6. St. Anthony Hotel
7. Travelodge at Courthouse Square

HOTEL INFORMATION

This year there will not be an official headquarter hotel. All professional and social activities will be held at the San Antonio Convention Center. The following hotels will be used for accommodations:

	Singles	Doubles/Twins	Suites
Hilton Palacio del Rio Hotel ...	\$27-\$31	\$33-\$37	\$70 and up
Holiday Inn—Downtown	\$16.50	\$22.50-\$23.50	\$40 and up
La Mansion Motor Hotel	\$22-\$28	\$28-\$34	\$40 and up
La Quinta—Convention Center ..	\$13.50	\$16-\$18	\$32 and up
Menger Hotel	\$18.75-\$23	\$20.75-\$30	\$40 and up
St. Anthony Hotel	\$23-\$28	\$28-\$55	\$75 and up
Travelodge at Courthouse Square	\$18.00	\$24	\$74 and up

Note:

Complete the attached Hotel Reservation Card. Please type or print clearly—detach, affix postage and mail it to the Housing Bureau.



LUNCHEON
OCTOBER 13, 1975
LA MANSIÓN CLUB
12:00 NOON

MASTER OF CEREMONIES GILBERT R. VASQUEZ
PRESIDENT

WELCOME RICHARD TENIENTE,
MAYOR PRO TEM

PLEDGE OF ALLEGIANCE ALBERT BUSTAMANTE,
COUNTY COMMISSIONER

INVOCATION REV. JUAN ROMERO,
EXECUTIVE DIRECTOR
PADRES, INC.

GUEST SPEAKER JOHN G. TOWER,
UNITED STATES SENATE

PRESENTATION JOE B. PACHECO, JR.
MR. JIM JACKSON,
DEPARTMENT OF LABOR

PRESENTATION SEFERINO HERNANDEZ
CHARLES T. BARRETT, JR.
MR. ALEX ARMENDARIS,
NATIONAL DIRECTOR
OFFICE OF MINORITY BUSINESS
ENTERPRISE

Senator Tower will speak on Senate Bill 2104 introduced by him and Senators Buckley, Domenici, Garn, Hansen, Hugh Scott, and Thurmond. S-2104 seeks to establish a national commission on small business in America, to make a comprehensive study and furnish substantive legislative recommendations to the President and the Congress with respect to the economic environment of small business. The Senator has said the commission would make it possible for Congress to learn whether federal regulation of small business has been a blessing or a curse. He thinks government regulation has done more harm than good. "What is really needed is less government involvement, less control and regulation and more reliance on free market force."

During a two-year life span the commission would make legislative recommendations to Congress and the President. An 11-member board would look at existing federal subsidy and other assistance programs for small firms, measure the effects on the firms of government regulation, determine the impact of the tax structure on them, and study the ability of financial institutions to meet the firms' credit needs. Then the board would propose specific measures for creating an environment that would give small businesses a better opportunity to compete.

Among the 11 members would be four small businessmen.

MEDICARE AUDITS

OCTOBER 13, 1975

2:00 P.M.

ESPADA ROOM

PANEL

RAMON NAVARRO, CHAIRMAN
GILBERT R. VASQUEZ & Co.

FRANK DELILLO
SECTION CHIEF
OPERATIONS SUPPORT SECTION
SOCIAL SECURITY ADMINISTRATION
HEALTH, EDUCATION, AND WELFARE
P. O. Box 550
ROOM 1A1, EAST BUILDING
BALTIMORE, MARYLAND 21203

R. TED STAGG
CATTEN, STAGG, PACHECO & ROCK,
CERTIFIED PUBLIC ACCOUNTANTS
448 SOUTH FOURTH EAST
SALT LAKE CITY, UTAH 84111

THE PANEL WILL DISCUSS THREE ASPECTS OF THE MEDICARE AUDIT.

1. THE ADMINISTRATIVE AND CONTRACTING PROCEDURES.
2. THE AUDIT REQUIREMENTS
3. WHAT THE AUDITOR CAN EXPECT TO FIND, ESPECIALLY IN NURSING HOME UNITS.

AN OUTLINE IS ATTACHED.

A COPY OF THE MEDICARE PROVIDER REIMBURSEMENT MANUAL IS PROVIDED FOR YOUR REFERENCE. IF YOU WANT ONE, OBTAIN ADDRESS FROM MR. FRANK DELILLO.

BREAK FOR COFFEE AND COKES AT 3:30 P.M.

Outline of Address By

Frank E. DeLillo
Chief - Operations Support Section
Division of Direct Reimbursement
Social Security Administration

Division of Direct Reimbursement Medicare Audit Procurement Policies

- I. Procurement Packages Utilized
 - A. Request for Quotation (Invitation for Bid)
 - B. Request for Proposal
- II. Advertisement in Commerce Business Daily
- III. Types of Procurements
 - A. Normal Competitive Procurement
 - B. Small Business Set Asides
 - C. Minority Business Set Asides
- IV. Responding to Solicitation
 - A. Analysis of Request
 - B. Price Proposal
 - C. Technical Proposal
- V. Award of Contract
 - A. Evaluation
 - B. Negotiation
- VI. Administration of Contract
 - A. Personnel Responsibilities
 - B. Key Contract Clauses
 - C. Payment
- VII. Basic Things We Expect in a Completed Audit
- VIII. Some Basic Do's and Don'ts
- IX. Basic Guidelines to Medicare Reimbursement
 - A. Principles of Reimbursement for Provider Costs and for Services by hospital based physicians (HIR-4).
 - B. Provider Reimbursement Manual (HIM-15)
 - C. Group Practice Prepayment Manual (HIM-8)

ANNIVERSARY DINNER

OCTOBER 13, 1975

6:30 P.M.

LA MANSIÓN CLUB

MR. AND MRS. JOE ACOSTA WILL BE CELEBRATING
THEIR TWENTY-FIFTH SILVER
WEDDING ANNIVERSARY

AND

MR. AND MRS. JOE PACHECO WILL BE CELEBRATING
THEIR FIFTEENTH
WEDDING ANNIVERSARY

THEY ARE JOINED BY SEFERINO HERNANDEZ,
BOB MARQUEZ, GILBERT VASQUEZ, GUSTAVO
GONZALEZ, AND DANIEL ARCHULETA IN PROVIDING
YOU WITH COMPLIMENTARY COCKTAILS AND MARIACHI
MUSIC.

A NO-HOST DINNER WILL FOLLOW.

MANAGEMENT OF AN ACCOUNTING PRACTICE

OCTOBER 14, 1975

9:00 A.M.

ESPADA ROOM

LEONARD BRANTLEY

CHAIRMAN

AICPA COMMITTEE ON LOCAL FIRM QUALITY REVIEW

WILL LEAD A PANEL OF TWO REVIEWED PRACTITIONERS

FELIPE QUEZADA

GILBERT VASQUEZ & Co.

AND

GUSTAVO GONZALEZ

IN A DISCUSSION OF THE QUALITY REVIEW PROGRAM--HOW
IT IS ADMINISTERED, HOW IT IS CONDUCTED, AND WHAT
YOU CAN GET OUT OF IT.

MR. BILL QUINBY OF THE TEXAS SOCIETY OF CERTIFIED PUBLIC
ACCOUNTANTS HAS MADE AVAILABLE COPIES OF THEIR
PRACTICING PUBLIC ACCOUNTING PROFITABLY SURVEY.

COFFEE WILL BE SERVED AT 10:30 A.M.

LUNCHEON
OCTOBER 14, 1975

CONCEPCIÓN ROOM
(2ND FLOOR)
12:00 NOON

MASTER OF CEREMONIES. GILBERT R. VASQUEZ
PRESIDENT

PLEDGE OF ALLEGIANCE. CIPRIANO F. GUERRA, JR.
DIRECTOR, PLANNING &
COMMUNITY DEVELOPMENT
CITY OF SAN ANTONIO

INVOCATION. REV. FR. EDMUNDO RODRIGUEZ, SJ
PASTOR
OUR LADY OF GUADALUPE CHURCH

PRESENTATION. JOE ACOSTA
CONFERENCE HOSTESS

PRESENTATION. DANIEL ARCHULETA
EXECUTIVE DIRECTOR
MEMBER OF THE YEAR AWARD

GUEST SPEAKER ALEX ARMENDARIS
NATIONAL DIRECTOR
OFFICE OF MINORITY BUSINESS
ENTERPRISE
U. S. DEPARTMENT OF COMMERCE

Mr. Alex Armendaris is the National Director of the Office of Minority Business Enterprise of the Department of Commerce.

Established by Executive Order 11458 on March 5, 1969, and subsequently expanded by 11625 on October 13, 1971, as the Federal coordinator and information clearinghouse for minority-owned businesses - OMBE administers the national minority business enterprise program through its six Regional and 12 Field Offices, and through its nationwide network of business assistance organizations receiving its contracts or grants. The OMBE-funded organizations include: Business Management Development (BMD) organizations conduct business management development programs and provide education and training to existing and potential minority entrepreneurs; Business Resource Centers (BRC) identify and mobilize private-sector entrepreneurs; Construction Contractor Assistance Centers (CCAC) provide management and technical assistance to, and monitor the operations of, minority contractors to enable them to acquire bonding, financing, and other resources needed to compete effectively; Contracted Support Services (CSS) provide management and technical assistance to other OMBE-funded business assistance organizations, special projects fostering development of minority-owned businesses, and qualified minority-owned businesses whose needs cannot be served by other organizations in the minority business enterprise program; Experiment and Demonstration (E&D) projects examine the feasibility of new program approaches or methods for developing minority-owned businesses; Local Business Development Organizations (LBDO) provide information, counseling, and assistance to acquire business opportunities, capital, management and technical assistance to establish new businesses or expand existing businesses; Minority Business and Trade Associations (MB&TA) provide cooperative services to enhance the competitive positions of their members; National Business Development Organizations (NBDO) provide, through their local chapters or affiliates, information, counseling, and assistance to acquire business opportunities, capital, management and technical assistance to establish new businesses or expand existing businesses; Private Resource Programs (PRP) stimulate business opportunities and provide management and technical assistance through national professional and trade organizations; State OMBEs (SO) mobilize and coordinate State resources to assist the development of minority-owned businesses.

Minorities eligible for direct assistance from programs administered by OMBE include, but not exclusively, Blacks, Puerto Ricans, Spanish-Speaking Americans, American Indians, Eskimos, and Aleuts.

FEDERAL INCOME TAXES

JOE ACOSTA

AICPA TAX DIVISION

SUB-COMMITTEE ON RESPONSIBILITIES OF A TAX PRACTICE

WILL LEAD A PANEL WITH

ALFONSO ARIAS

TAX MANAGER

PEAT MARWICK MITCHELL & Co.

MICHAEL CARDENAS

JOE PACHECO

CATTEN, STAGG, PACHECO, AND ROCK

WILL PRESENT A SEMINAR ON CURRENT DEVELOPMENTS

IN FEDERAL INCOME TAXES INCLUDING LEGISLATIVE

DEVELOPMENTS, THE TAX REDUCTION ACT, AND INDI-

VIDUAL RETURNS.

EXTREMELY USEFUL HANDOUTS HAVE BEEN PREPARED ESPECIALLY FOR YOU.
THEY WILL BE MADE AVAILABLE AT THE SESSION.

COFFEE AND COKES AT 3:30 P.M.

September 2, 1975

Dear Gilbert:

Thank you for sharing a copy of your recent proposal to the Legal Services Corporation (LSC) for providing technical assistance to LSC.

Please rest assured of my support and of my constant interest in the work of the AASSCPA.

Con un fuerte abrazo.

Yours sincerely,

Fernando E. C. De Baca
Special Assistant to the President

Mr. Gilbert Vasquez
Gilbert Vasquez and Co.
Certified Public Accountants
5406 E. Beverly Blvd.
Los Angeles, California 90023

FECDeB:mmd:9/2/75

cc: William Soza, CAP
Danny Archuleta, CAP



From the desk of...

GILBERT R. VASQUEZ

August 30, 1975

Dear Fernando:

It was good speaking with you. In addition to the issue we discussed, I have enclosed a copy of a proposal that was recently submitted .

I will call you on Tuesday, September 2, to explain details.



SOZA, GEDNEY & Co., LTD.

A Professional Corporation

CERTIFIED PUBLIC ACCOUNTANTS

SUITE 703

803 WEST BROAD STREET

FALLS CHURCH, VIRGINIA 22046

(703) 532-3773

WILLIAM SOZA, CPA
HARRY W. GEDNEY, CPA

MEMBERS
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS
VIRGINIA SOCIETY OF
CERTIFIED PUBLIC ACCOUNTANTS

August 29, 1975

Mr. David S. Tatel
Legal Services Corporation
1725 "K" Street, N.W. #413
Washington, D.C. 20006

By Hand

Dear Mr. Tatel:

We appreciate this opportunity to present our proposal to provide technical assistance to the Legal Services Corporation.

We feel that we are uniquely qualified to provide this assistance as a result of our many involvements with non-profit organizations, the Community Services Administration (CSA) and other governmental agencies where we developed through our firm and staff consultants many accounting systems and performed annual audits of the financial statements.

We recognize the significant time constraint you are facing and the requirement to have the systems defined by October 13, 1975. We are prepared to start the project within one week after acceptance of our proposal.

If you have any questions concerning our proposal, please do not hesitate to contact the undersigned.

Very truly yours,

William Soza, CPA

William Soza, CPA
Chairman of the Board

WS/js



PROPOSAL
TO PROVIDE TECHNICAL ASSISTANCE
TO THE
LEGAL SERVICES CORPORATION

SOZA, GEDNEY & CO, LTD.
803 West Broad St.
Falls Church, Virginia
August 29, 1975
532-3773



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INTRODUCTION

On July 25, 1974, the Legal Services Corporation was established as a private, non-profit corporation by an Act of Congress. The purpose of the Legal Services Corporation is to provide financial support for legal assistance in noncriminal proceedings or matters to persons financially unable to afford legal assistance. To accomplish this purpose, the Legal Services Corporation, with the use of government appropriated funds, will make grants to local legal aid and legal services programs throughout the United States.

The programs will provide, as they presently do under the Community Services Administration, civil legal assistance to eligible clients who cannot afford to pay commercial rates for representation by attorneys. Legal Services Corporation will assume the assets and obligations of CSA, with respect to legal services programs, on October 13, 1975.

The Legal Services Corporation will monitor and evaluate the local legal aid programs through a central and regional offices and in conjunction with the State Advisory Boards to be established.

This proposal is submitted to delineate the services we believe are required in establishing the fiscal organization and relate accounting and reporting functions, as requested in your letter dated August 21, 1975. Our response, as indicated in the TABLE OF CONTENTS, is in the same order as requested in your letter, starting at the bottom of your page 4.

This proposal is an offer of "Accounting Services", as defined by the American Institute of Certified Public Accountants. Although the Legal Services Corporation is mandated to have annual independent audits performed by CPAs, this proposal does not encompass auditing procedures, either expressed or implied. If auditing services are subsequently requested, a separate proposal for our services will be submitted.



I. DELINEATION OF ASSISTANCE

We have identified five basic TASKS which constitute a planning framework for the organization and implementation of the Fiscal Department for Legal Services Corporation.

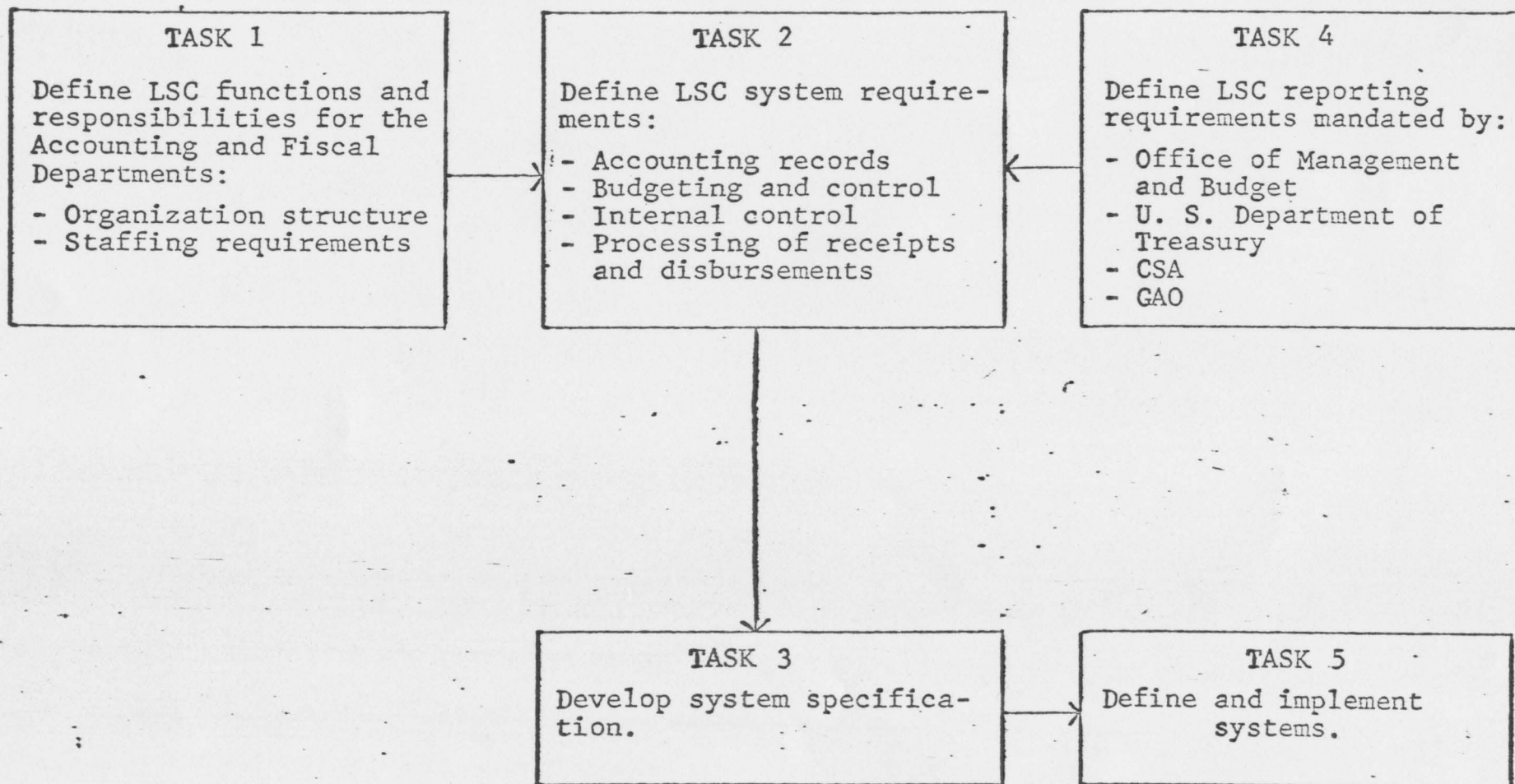
We propose to provide technical assistance in accomplishing these five TASKS. We feel that as an experienced and proven organization of Professionals, with no vested interest beyond a citizen's concern for providing legal assistance to the poor, we can offer a superior service to Legal Services Corporation in defining, developing, and implementing cost effective systems which can be maintained and utilized by trained personnel.

This section describes briefly the five-TASK framework that we would recommend in obtaining the required fiscal organization and the related systems, procedures, and controls. These recommendations are based not only on our past experience in related areas, but also upon considerable research and planning expressly for this project; limited only by the close timing of your request.

This section is supplemented by a Chart on the following page and detailed outline of the Objectives, Scope, and Approach of each TASK will be found in the Appendix to this proposal.

The subsequent sections of this proposal deal with the staffing of this project and the related experience and expertise of the individuals and our organization and our schedule of fees, a projection of our man-hour requirements and the ultimate support services upon implementation of our recommendations.

PROPOSED LSC TASK PLAN



TASK 1 - Define LSC Functions and Responsibilities for the Fiscal Department

This task calls for the development of the organizational structure for the accounting and finance sections of the organization. One of the difficulties encountered in defining systems for a new organization concerns the identification of responsibilities for numerous detailed functions and combining them into job descriptions and functional groups and divisions within the superstructure of the organization.

This process of identification and coordination will be developed in conjunction with development of the accounting system and will ultimately result in an organizational chart for the Fiscal Department and complete job descriptions for each position.

TASK 2 - Define LSC System Requirements

As a new organization, the needs of LSC must be defined in considerable detail, including forms and procedures, record keeping, management, reporting, planning and control, and internal controls with monitoring and evaluation capabilities. The objective of this task is the identification and organization of these needs as management tools, within prescribed governmental parameters. Appendix "A" outlines the technical assistance we are proposing in support of this task.

TASK 3 - Develop System Specifications

Given the systems requirements established in Task 2, and subject to the governmental parameters established in Task 4, this task will formulate alternative system designs for evaluation and selection. The alternatives will almost certainly require some degree of automated sub-systems. Certainly Payroll will be a prime candidate for an EDP application, as will the monitoring of the large number of grantees and regional organizations.

Primary consideration will be given to meeting short-range requirements mandated by your timetable without compromising the long-range integrity and capabilities required of the system. However, realistic appraisal must be made of the time necessary to devise or modify computer programs and the uncontrollable time lag in receiving specially designed forms from the printer; whether for manual or EDP applications.

Appendix "B" outlines the technical assistance we are proposing in support of this task.

TASK 4 - Define LSC Reporting and Record-Keeping Requirements
Mandated by Government Agencies

In simultaneous conjunction with the development of the requirements and specifications of the system (Tasks 2 and 3), review and coordination will be made with the Office of Management and Budget (OMB) and the General Accounting Office (GAO) to assure the creation of an accounting system in compliance with their standards. Initial contact has already been made with both of these agencies and, subject to review, we believe we have in hand the official documents describing their parameters for systems compliance.

Further, our being located in the same building as the Washington Regional Office of GAO may prove quite convenient in establishing the necessary coordination with that agency. This, coupled with the assistance of David Yeakel, CPA (see Part II) who had extensive experience in the area of accounting systems when he was with GAO, should cover this area most effectively.

We have already tentatively established that contact with the Department of the Treasury and OMB will be on an annual reporting basis, with additional reporting only required for requests for clarification of documents previously submitted.

Due to the shortness of time available to prepare this proposal, contact has not yet been established with the Community Services Administration (CSA). Coordination will have to be established between LSC and CSA to assure a smooth transfer of assets and personnel (if applicable) and to assure that a gap in legal aid does not result during the transition. Further, we anticipate that many forms and procedures in use by CSA in the area of legal services may continue to be quite applicable, thus speeding the design and implementation tasks and easing any transitional impact on grantee organizations.

In addition to the parameters established by governmental agencies, the systems design will have to comply with the standards for Voluntary Health and Welfare organizations as established by the American Institute of CPAs, in that CPA audits are mandated under the legislation establishing the Legal Services Corporation. The system will specifically require the segregations of Federal and Non-Federal funds.

As elaborated under the section relating to Previous Services Performed, we have accumulated considerable expertise in this area and the appropriate filings with the Internal Revenue Service under I.R.C. Section 501 (c)(3).

TASK 5 - Define and Implement Systems

Given the short time span remaining prior to the deadline date, it is unlikely that a automated system can be fully implemented prior to the commencement of the program. There is

also a definite possibility that some elements of the total system can be best performed manually. For these two reasons, manual systems may be required at the commencement of the program. This task consists of the design and implementation of those systems required to support immediate operations. Implementation includes written procedures and additional form designs, if necessary.

The complete functioning of ADP systems (where appropriate) as of October 13 has a probability, in our estimation, of less than 50%. However, as discussed earlier, certain Automated Sub-Systems appear mandatory for the long-range integrity of the total Fiscal System, and will become imperative in the very near future.

Further, we suggest that although October 13 is a critical date, the likely processing of data via ADP (with the exception of Payroll) would normally be on a monthly basis, with data being submitted to ADP input in the 2nd or 3rd week of the following month. Therefore, under an ADP application, any Sub-Systems utilizing this method would not have to be completely functional until the middle of November, allowing a more realistic time frame in which to allow programming or modifications and the printing of special forms that may be required.

Based on considerable attention to the question, we offer three alternatives to Management regarding the utilization of Automated Sub-Systems:

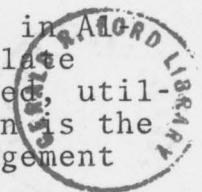
1. Accept our proposal with the intent to design entirely manual systems compatible with ADP conversion at some undetermined future date.

2. Accept our proposal with the intent of Management to select ADP specialists and processors on its own during the initial two to three weeks while we are developing the requirements, parameters, and specifications of the system so that we could then coordinate our efforts with the Automated Functions designed by the ADP specialists chosen.

3. Accept our proposal in conjunction with the services of Computer Data Systems, Inc.; (CDSI)--see Part II-- in which our systems design would be specifically coordinated with the capabilities of CDSI's existing program package, primarily subject to modification only as to report formats and Management designated Edit Functions.

In our opinion, and based on the limited information we have been able to gain in this short time span, Alternative 1 appears short-sighted and illadvised.

Alternative 2 is quite acceptable to us in that, as in Alternative 3, we will provide the services necessary to formulate the structure, policies, and integrated Fiscal System required, utilizing the ADP specialists of your choosing. Our main concern is the time frame we are dealing with and the burden placed on Management



for interviewing and selecting such highly skilled technicians on short notice.

We recommend Alternative 3 in that we would be dealing with a firm with which we are familiar and have already discussed in some detail your requirements. From our interviews we find that they are already providing similar services to those required by you and that the program modifications we might recommend should be nominal in cost as opposed to a complete programming assignment "from scratch." Our own in-house expertise in systems and ADP, principally under the supervision of Harry W. Gedney, CPA should help to reduce their potential man-hours and assure a smooth coordination of ADP and Accounting functions.

As previously stated our recommendation of CDSI as ADP specialists and monthly processors is based on our estimation of their capabilities and their existing program package. If it is the judgement of Management to consider other specialists and processors, we are completely flexible since our function stops at the point of coordination with the ADP specialists selected. Initial fee arrangements with CDSI can be established through us or perhaps more simply, you should deal directly with them.

Irrespective of the selection of ADP specialists (or not), our function will be to establish a Chart of Accounts (with descriptive narrative) so that clear distinctions can be made as to the account to be charged or credited so as to provide proper accountability by revenue or expense categories, functions, (i.e. Administration, Operations, Program) and recipient grantee and regional division.



II. KEY STAFF AND CONSULTANTS

The Firm's staff and staff consultants that follow are to be assigned to provide the services and technical assistance. The individual resumes are presented under Appendix D.

1. William Soza, CPA - Chairman of the Board of Soza, Gedney and Company, Ltd., Certified Public Accountants, (the "Company"); lead professional responsible for the account; assigned on a full-time basis, or as needed, to develop, co-ordinate the progress, and to complete the effort.
2. Harry W. Gedney, CPA - President of the Company, assist lead professional as needed in the development, process and completion of the effort; investigate U.S. Department of Treasury, General Accounting Office and Office of Management and Budget reporting requirements; flow-chart the accounting system; development of forms to be used in system.
3. James V. Godsey, CPA - Senior Accountant with the Company; assigned on a full-time basis, or as needed, in the development and completion of the effort; the development of the chart of accounts, description of transaction, and financial reporting requirements including complying with the AICPA's audit guide relating to "Audits of Voluntary Health and Welfare Organizations."
4. David Yeakel, CPA - Staff consultant assigned as needed to provide accounting system development principally in the areas relating to General Accounting Office and Office Of Management and Budget.
5. Ramon Navarro, CPA - Staff consultant assigned as needed to provide support in the areas of reporting requirements to Community Services Administration, LSC headquarters and regional accounting staff training requirements, reporting requirements by the Local legal aid organizations to LSC, and specific information on the internal controls, general ledger, journals and subsidiary ledgers used by the predecessor organizations (OEO and CSA).
6. Nello M. Lavorini - Staff consultant assigned as needed in developing account coding structure, chart of accounts and accounting and financial reports.
7. Marsh H. Moy - Staff consultant assigned as needed in conjunction with reports required by the Various governmental agencies.

III. SUMMARY OF PREVIOUS SERVICES

Similar services and technical assistance have been provided to a great number of clients by our Firm and Staff Consultants.

The list of clients served and services provided, which is not all inclusive, is presented in the following fashion:

Soza, Gedney & Co., LTD., CPAs
Non-Profit Organizations
Government Agency
Municipal
Private Industry

Staff Consultants

David W. Yeakel, CPA - Various levels of performance
during tenure with the U.S
General Accounting Office (GAO)-
see resume.

Ramon Navarro, CPA/Gilbert Vasquez and Company CPAs

Messrs. Lavorini and Moy/Computer Data Systems, Inc.

See Appendix E. for the requested details on the above client, services provided, period of performance and client representative.

IV. SCHEDULE OF PROFESSIONAL FEES

The schedule of professional fees and the other requested information follows:

<u>Name</u>	<u>Level</u>	<u>Hourly Rate</u>
(1) William Soza, CPA	Principal	\$40
(2) Harry W. Gedney, CPA	Principal	\$40
(3) James V. Godsey, CPA	Senior	\$25
(4) David Yeakel, CPA	Staff Consultant	\$40
(5) Ramon Navarro, CPA	Staff Consultant	\$40
(6) Nello M. Lavorini	Staff Consultant	\$30
(7) Marsh H. Moy	Staff Consultant	\$30

Messrs. Lavorini and Moy would not normally have been scheduled except that our proposal under alternative no. 3 (see Task 5) recommends the implementation of an ADP system.

In addition, our out-of-pocket expenses for travel expenses, typing, and reproduction and other expenses should approximate \$2,000 and reimbursement would be expected.

The cost of the computer programs and initial set up costs and expenses would also be viewed as your expense and not a part of our services. Naturally, the monthly processing cost would be paid by you.

Billing for our time and expenses incurred will be done at the end of the month, and the statement is due and payable on presentation.



V. MAN-HOUR REQUIREMENTS

It is estimated that the number of man-hours necessary to complete the effort should be in the range of 800 of which 200 man-hours have been assigned for the portion of the accounting system pertaining to ADP.

Due to the newness of LSC, if any matters come to our attention which we feel would require an extension of our anticipated efforts or expansion of the services with a resulting change in our man-hour projection, we will notify you promptly as to the nature of the matter and await your approval to proceed.

Should the man-hours be less than the above estimate, the Corporation naturally would be billed for the lesser amount.



VI. IMPLEMENTATION OF THE SYSTEMS

This section deals with the "hands on" activation of the fiscal structure and support systems and sub-systems outlined in our five-TASK project.

The primary tangible product of this project will be a detailed Fiscal Manual. This manual will describe through narrative and basic diagrams, illustrations, and flow charts the fiscal organization structure and operation of LSC and its relationship to Regional Offices and individual grantees, including job descriptions and group functional responsibilities.

The manual will establish the fundamental fiscal policies and procedures in the area of internal controls, purchasing, disbursing and accounting and reporting standards. Your technical assistance will be needed in establishing requirements relating to standards for the receipt and offering of grants and other contract policies.

The manual will include a detailed chart of accounts (with narrative description) and will provide for the coding of individual items of revenue and expense by type, category, function, and organization. Format will be prescribed for all fiscal forms required, including checks, invoices, purchase orders, and internal and external financial reports.

With the use of this manual, we will be able to brief your technically qualified staff on the proper maintenance of the system. We also see this manual as appropriate for reproduction and distribution to Regional Offices and individual grantees to assure a continuity and compatibility of all fiscal reporting and controls. It would then become the responsibility of your Fiscal Department to periodically review the manual as to effectiveness and required additions and modifications.

After effective implementation of the systems, our firm would always be available, on a per diem basis, to advise on fiscal matters, to indoctrinate or train technically deficient personnel, or assist in any other capacity within our broad range of expertise.

APPENDIX

DEFINE LSC SYSTEM REQUIREMENTS (TASKS 1 AND 2)Objectives

- . Establishment of LSC fiscal organization
- . Determination of LSC information needs
- . Development of integrated system requirements

Scope

We will provide technical assistance in defining the requirements for:

- . Accounting systems including:
 - Fiscal recording and reporting
 - Payroll, including recording and reporting requirements
 - General ledger
 - Project accounting requirements
 - Revenue accounting, by source
 - Appropriation/expenditures accrual accounting
- . Budgeting and control
- . Internal controls and monitoring procedures

Approach

<u>Step</u>	<u>Description</u>
1	<u>Introduction.</u> Introduce consultants. Obtain current and projected LCS organization charts.
2	<u>Scheduling.</u> Review in detail the planning approach, format and scheduling of deliverables, scheduling of meetings, etc.
3	<u>Define LSC organization.</u> Obtain and discuss detailed functional definition, structure and organizational goals.



<u>Step</u>	<u>Description</u>
4	<u>Document total fiscal requirements.</u> Determine federal, state and local minimum fiscal requirements for accounting and reporting.
5	<u>Define system functions.</u> Outline the functions that the integrated system will perform and the scope of these functions.
6	<u>Summarize all reporting requirements and interfaces.</u> Develop final system requirements for output externally to other systems and to management.
7	<u>Develop file definitions.</u> Define recordkeeping requirements and information content which will satisfy Federal auditing standards and which will support required output determined in Step 6.
8	<u>Develop input requirements.</u> Determine input required to satisfy Steps 6 and 7 and sources of required input.
9	<u>Prepare system requirements manual.</u> Summarize findings of Steps 5 through 8.



DEVELOP AND DEFINE SYSTEM SPECIFICATION (TASKS 3 AND 4)Objective

- . Development of an integrated system specification
- . Formulation of a general implementation plan

Scope

This specification is the complete system design and identifies those requirements which can be satisfied by existing systems and those which will require the design of new systems.

The specification will include consideration of long-range versus short-range implementation, automated/manual processing systems.

A general implementation plan will be developed which will provide broad guidelines concerning those sub-systems which should be implemented immediately as planned and those which should be deferred in favor of interim manual systems.

Approach

<u>Step</u>	<u>Description</u>
1	<u>Develop finalized selection criteria.</u> Based upon the defined system requirements, assess and modify the preliminary criteria for approval by management.
2	<u>Generate alternatives.</u> Generate the most promising system alternatives for evaluation. At this state, alternatives are system plans specified in sufficient detail to enable evaluation.
3	<u>Evaluate.</u> Analyze alternatives based upon criteria and formulate recommendations.
4	<u>Present alternatives and recommendations.</u> Summarize findings and report to management for selection of best alternatives.
5	<u>Develop general implementation plan.</u> Formulate and recommend for approval a plan of scheduled sub-system implementation, discerning those sub-systems which cannot feasibly be implemented in the near future. The design of manual systems could begin in parallel upon completion of this step.



Step

Description

- 6 Develop system specifications on accepted alternative. Define input, output, interfacing specifications, means of implementation, source of resources for implementation and conversion requirements.
- 7 Present findings. Summarize findings from Step 6 and present to management.
- 8 Develop programming specifications. In those cases where automated systems are required, detailed program specifications may have to be prepared on the design of the new system. Since it is impossible at this time to determine the extent to which new systems will be required, time estimates and technical support in this area is left as an option for management approval.
- 9 Coding, Test and Implementation. The final task consists of coding, testing and implementing the new sub-systems, including the drafting of procedure manuals and the training of personnel. Once again, time estimates and proposed technical support at the implementation stage are at the option of management and are subject to possibly wide variances dependent on the skills of staff hired, availability of already existing forms and procedures and the results of management's decision in Step 8.

DEFINE AND IMPLEMENT SYSTEMS (TASK 5)Objective

- . Implementation of procedures to accommodate management operations in the short-term.
- . Identification of systems which are feasible in the long-term.

Scope

Our support for this task will consist of assistance in implementing systems which will satisfy Federal requirements and defined management information needs. Implementation plans will be drawn from the System Specification developed in Task 3. Existing systems will be used to the maximum extent feasible.

Approach

<u>Step</u>	<u>Description</u>
1	<u>Develop detailed implementation plan.</u> Based upon the System Specification, formulate a detailed implementation plan for interim operations.
2	<u>Review implementation plan.</u> Present plan for approval by management.
3	<u>Generate interface specifications.</u> Draft specifications for manual/automated sub-systems interface for those cases where existing automated systems can be used without modifications.
4	<u>Draft procedure manuals.</u> Draft manuals for all interim procedures and for all sub-systems to be permanently implemented per the System Specification.

STAFF AND CONSULTANT RESUMES

William Soza, CPA

Harry W. Gedney, CPA

James V. Godsey, CPA

David Yeakel, CPA

Ramon Navarro, CPA

Nello M. Lavorini

Marsh H. Moy



WILLIAM SOZA, CPA

EDUCATION/CPA

Bachelor of Business Administration
The University of Texas, Austin

Certified Public Accountant, Virginia and District of Columbia

Professional Development Courses - American Institute of CPAs

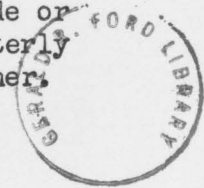
EXPERIENCE SUMMARY

Since 1962, William Soza has acquired broad experience in the field of public accounting: auditing, accounting systems, taxation, management services, and financial statement presentation. Such experience has resulted from exposure and participation in all the accounting areas mentioned above in non-profit organizations, governmental agencies and private industry.

SPECIFIC EXPERIENCE

<u>Experience/Location</u>	<u>Period of Employment</u>	<u>Position</u>
Soza, Gedney & Co., Ltd., CPAs Falls Church, Virginia	7/73 to present	Principal
William Soza, CPA Alexandria, Virginia	11/69 to 7/73	Individual Practitioner
NUS Corporation Rockville, Maryland	12/67 to 11/69	Manager, Audits and Taxes
Main Lafrentz & Co., CPAs Washington, D.C.	1/64 to 12/67	Senior Accountant
Barbour, Parrish & Co., CPAs Winchester, Virginia	10/62 to 1/64	Junior Accountant

As a principal in the Firm, Mr. Soza currently shares review functions with the other principal in all work performed by the staff and any other functions undertaken under the Firm's name. The review function includes reviews of audit working papers, proper financial statements presentation, initiate accounting systems (computer or manual) implementation as needed by clients and subsequent review and follow-up to measure results with initial objectives; prepare or review, as the case may require, information returns for organizations exempt from income tax, including private foundation (specifically the Forms 990 and 990PF and related schedules); provide or supervise accounting services to a large number of clients on a monthly, quarterly or annual basis. Similar exposure was experienced as an individual practitioner.



WILLIAM SOZA, CPA

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The opportunities at NUS Corporation were various as can be surmised by its status as a small, publicly-held service Company with approximately 200 employees. William Soza performed internal auditing functions of a sophisticated accounting system with its cost centers and expense allocations. Part of the accounting system, at that time, was automated and part manual. Other functions included the filing of all Corporate income tax returns (federal and various states), payroll returns, personal property returns and a great many other tax forms.

Prior to NUS Corporation, Mr. Soza was with the Washington, D. C., office of Main Lafrentz & Co., and was a senior accountant. During this period, he had extensive auditing exposure to non-profit organizations as the senior-in-charge for the following: labor unions, charitable and educational foundations and societies, and business leagues. Of particular significance, was the great variety of accounting systems, both automated and manual, that he had an opportunity to review and observe its operations. Many of these organizations, with headquarters in Washington, D. C., had a number of regional offices (especially labor unions) throughout the states with strict accounting reporting requirements to the national office. Revenue and expenses were in the multimillion dollar ranges and a great volume of transactions in receipts and disbursements. Naturally, included in the auditing procedures was the review of the accounting system and its reliance for purposes of internal control and check for compliance of the various reporting requirements to governmental agencies.

HARRY W. GEDNEY, CPA

EDUCATION/CPA

Bachelor of Business Administration Degree with honors in accounting
George Washington University, Washington, D. C.

Certified Public Accountant, Virginia

Professional Development Courses - American Institute of CPAs

EXPERIENCE

<u>Experience/Location</u>	<u>Period of Employment</u>	<u>Position</u>
Soza, Gedney & Co., Ltd., CPAs Falls Church, Virginia	1973 to present	Principal
Harry W. Gedney, CPA Falls Church, Virginia	1970 to 1973	Individual Practitioner
B. K. Myers & Co. Falls Church, Virginia	1966 to 1968 1969	Staff Supervisor Partner
Allegany Airlines Washington, D. C.	1965	Computer Operator

Mr. Gedney has lectured and written in the fields of Taxation and Estate Planning and is a former member of the faculty of the American Institute of Banking. Mr. Gedney is President of the accounting firm of Soza, Gedney & Co., Ltd., CPAs, a Professional Corporation. As well as the areas of taxation, Mr. Gedney advises the Firm in matters relating to governmental and non-profit accounting, auditing and electronic data processing applications.

SPECIFIC EXPERIENCE

Special study on auditing standards applicable to the City of Falls Church

Design and implementation of accounting system (departmentalized cost accounting) for a regional state planning agency. Annual audit, including review of federal, state and local grants.

Annual audit of non-profit corporation (501-c-3), including review of federal, state and local grants.

JAMES V. GODSEY, CPA

EDUCATION

Bachelor of Science in Business Administration with specialization in accounting,
George Mason University, 1972

University of Virginia, 1972-1973. Continuing education with major emphasis
on accounting systems implementation, auditing and Federal Taxation.

EXPERIENCE

<u>Experience/Location</u>	<u>Period of Employment</u>
Soza, Gedney & Co., LTD. CPAs Falls Church, Virginia	7/73 to present
William Soza, CPA Alexandria, Virginia	6/71 to 7/73

As a senior accountant with Soza, Gedney & Co., Ltd., CPAs, Mr. Godsey's work included complete engagements in the fields of auditing, tax preparation and management services.

Major areas of concentration include:

Financial reporting and disclosure requirements for Voluntary Health and Welfare Organizations in compliance with the pronouncements of the American Institute of Certified Public Accountants. He has held in-charge responsibilities on numerous audit engagements of non-profit organizations including those organized under section 501 c(3) of the Internal Revenue Code. Most recently, he has had extensive exposure to the current Industry Audit Guide prepared by the Committee on Voluntary Health and Welfare Organizations of the AICPA.

Mr. Godsey has participated in systems development, modifications and implementation in satisfying various organizations accounting and manpower requirements. Such systems work has been necessitated by compliance with the Interstate Commerce Commission, the Federal Procurement Regulations and conversion from manual to automated accounting systems in the private and non-profit industries.

In his position as junior accountant with William Soza, CPA, Mr. Godsey received basic training in financial statement presentation, auditing, tax preparation and management services.



DAVID W. YEAKEL, CPA

A. QUALIFICATIONS AND EXPERIENCE

(1) Background of Personnel

The offeror, David W. Yeakel, C. P. A., graduated from Bob Jones University in 1964. He was licensed to practice as an expert public accountant in 1971. Among his accomplishments and training he has successfully completed the Wharton Information Systems Program in 1973 offered by the Wharton School of Finance, University of Pennsylvania.

Mr. Yeakel established a successful public accounting practice in late 1973 to bring into practice his lifetime background and experiences in business that spans from being general manager of a multi-retail/wholesale business to being an auditor of field operations, divisional operations, and operational systems.

(2) Qualifications of Personnel

General

Mr. Yeakel's qualifications include more than 8 years of performing and managing surveys and reviews for efficiency, economy and effectiveness of the use of monies and management, in the employment of the U. S. General Accounting Office (GAO).

Training

Mr. Yeakel's training includes, but certainly is not limited to the following training programs.

GAO Orientation Training Program	11/20/64
GAO Intermediate Training Program	9/1/67
IBM Computing Systems Fundamentals	7/31/68
CPA Review Course	Spring 1970
GAO Basic Supervision Seminar	3/12/71
Writing Skills Workshop	6/18/71
FGAA Sophisticated Auditing Techniques	10/18/72
Wharton Information Systems Program	9/73
AICPA Private Foundations	5/24/74
VPI Accounting and Auditing Conference	10/74
AICPA Real Estate Problems	12/11/74

Professional Memberships

Mr. Yeakel is a member in good standing with the

American Institute of Certified Public Accountants
Virginia Society of Certified Public Accountants
Northern Virginia Chapter of Certified Public Accountants
Association of Practicing Certified Public Accountants

(3) Diversified Audit Experience

Mr. Yeakel's more than 8 years with the U. S. General Accounting Office includes assignments in the GAO Field Operations Division, the GAO Civil Division, and the GAO Financial and General Management Studies Division.

More specifically the above experiences and periods of performance can be summarized as follows.

<u>Field Operations Division</u> <u>Los Angeles</u>	<u>From</u>	<u>To</u>
North American Aviation, Inc.	August 1964	December 1964
Aerojet-General Corporation	December 1964	June 1965
North American Aviation, Inc.	June 1965	July 1965
U.S. Naval Station, San Diego	August 1965	August 1965
Corps of Engineers	August 1965	September 1965
United States Coast Guard	September 1965	November 1965
North American Aviation, Inc.	November 1965	February 1966
American Astro-Systems Inc.	February 1966	March 1966
Department of Defense	March 1966	April 1966
Philco Corporation	May 1966	August 1966
Department of Justice	August 1966	October 1966
North American Aviation, Inc.	October 1966	September 1967
U.S. Naval Station, San Diego	September 1967	October 1967
Space and Missile Systems Organizations	November 1967	December 1967
<u>Civil Division</u>		
Department of Housing and Urban Development	December 1967	February 1969
Period not employed by GAO	February 1969	December 1969
National Institutes of Health	December 1969	July 1972
<u>Financial and General Manage- ment Studies Division</u>		
Accounting Systems in Operation	July 1972	November 1973

In addition to the above diversified experience, Mr. Yeakel has wide and varied experience as a public accountant serving various kinds and sizes of commercial business enterprises since November 1973 to the present.

(4) Federal Audit Experience

Specific and recent Federal audit experience of the offeror is detailed in the subsequent paragraphs.

In December 1969, Mr. Yeakel was assigned to the National Institutes of Health. At NIH he was responsible for coordinating audit efforts for multi-agency reviews on health research activities of GAO's newly formed Health Manpower Division and for supervising several staff members working on assignments which he was directly responsible. These assignments

included but are not limited to: (a) a letter report in October, 1970, to the Chairman, Committee on Public Works, U. S. Senate, reporting on how NIH had withheld 97.7 million of the fiscal year 1970 appropriations for extramural medical and biomedical research and for financial assistance to health professions schools; (b) a Congressional report examining into the administration of the cancer research program within the Department of Health, Education, and Welfare, and needed improvements by NIH in funding and awarding contracts and grants for cancer research; and (c) a Congressional report on the unauthorized use of 1.6 million of operating funds for certain alterations and improvements to public buildings.

In July 1972, Mr. Yeakel joined the Financial and General Management Studies Division's Accounting Systems in Operation. He was responsible for surveying and examining the adequacy of the Department of the Treasury's accounting system as related to: (a) the Office of the Treasurer's central accounting for cash and cash management controls, which includes the processing of collection items and the accounting for securities held in safe-keeping, and (b) the Bureau of Public Debt's operational controls over the public debt limitation, the adequacy of disclosure, and the propriety of the classification of debts with respect to the limitation.

Mr. Yeakel was actively engaged in the above activities when a Congressional request on the Executive Office of the President was received. Thereupon, Mr. Yeakel supervised and participated in the ensuing work of the Congressional request and seven subsequent Congressional requests related to the staffing of the Executive Office of the President and the detailing of personnel to the White House Office. Mr. Yeakel had major responsibility for the work and met the demands for information requested on a timely basis.

During this series of eight Congressional requests Mr. Yeakel had close contact between the Congressmen's staff members and with the staff of the White House Office, officials of the Office of Emergency Preparedness, Domestic Council, General Services Administration, Department of Commerce, and 11 other Presidential task forces, commissions, bureaus, and agencies.

The work performed resulted in an interim report to the Congressmen and subsequent final reports to the Congressmen, and the issuance of a letter to the White House Office, making settlement of the accounts of the accountable officer at the White House.

Mr. Yeakel also had responsibility for supervising (a) a survey of the adequacy of the Bureau of Accounts controls over the fiscal activities of the executive agencies, particularly with regard to overall controls over agency obligations and expenditures of funds and examining into the reasons for the numerous negative appropriation balances being reported monthly by the Bureau of Accounts, and (b) a survey of records management as applicable to the Comptroller General's Title 8 provisions, the purpose being to determine what actions and revised regulations and procedures might improve records management practices and reduce unnecessary record retention and related unnecessary costs.

RAMON NAVARRO, CPA

Mr. Navarro is a partner of Gilbert Vasquez and Company and is the partner in charge of the San Diego office. Because of his experience with audits of CSA agencies and other governmental programs, he is available for assignment to the Legal Services Corporation effort as a staff consultant to Soza, Gedney & Co., Ltd.

Mr. Navarro is a graduate of San Diego State University with a B.S. Degree in Accounting. Prior to joining Gilbert Vasquez and Company, a substantial amount of his experience was acquired with international accounting firms providing audits, tax and management consulting service to all major sectors of the nations governmental and industrial organizations. His professional activities also include serving as a member of the faculty at Southwestern Community College Accounting Department. Mr. Navarro was responsible for the development of the audit guidelines which is presently used by CSA Regional IX for quarterly audits of CSA grantees.

A partial list of governmental clients for whom Mr. Navarro has performed significant auditing services while employed by Gilbert Vasquez and Company is as follows:

Campesinos Unidos (CSA funded)
Economic Opportunity Commission of Imperial County, Inc.
Economic Opportunity Commission of San Diego County, Inc.
Economic Opportunity Commission of San Luis Obispo County, Inc.
Imperial Valley Housing Authority
Legal Aide Society of Orange County
Los Angeles Model Cities
Medicare (HEW)
Jobs for Progress Operation SER
Orange County Community Development Council, Inc. (CSA)
City of San Diego Housing Authority
San Diego Model Cities
Legal Aide Society of San Diego County, Inc.

NELLO M. LAVORINI

PROPOSED PROJECT POSITION: Planning Specialist

EDUCATION

B.S. Business Administration
Advanced Studies, George Washington University

EXPERIENCE SUMMARY

Mr. Lavorini has extensive experience in financial systems and financial management consulting for the federal government. This experience includes development of general and administrative accounting systems, financial management training and consulting, project management, management and administrative support systems development.

SPECIFIC EXPERIENCE

<u>Experience Location</u>	<u>Period of Employment</u>	<u>Months of Applicable Experience</u>
Computer Data Systems, Inc.	11/74-present	9
Price Waterhouse & Co.	12/69-11/74	59
Computer Sciences Corp.	2/68-11/69	22
Vitro Laboratories	4/65-1/68	34
Internal Revenue Service	9/62-3/65	<u>31</u>
Total Applicable Experience:		155

Mr. Lavorini is currently assigned as the Project Manager for the design and implementation of an automated agency-wide fund accounting and financial reporting system for the National Credit Union Administration (NCUA), an executive regulatory agency of federally insured credit unions. Services to the NCUA have included 1) development of the account coding structure and chart of accounts, 2) development of the accounting and financial reporting system design, 3) documentation of the accounting procedures manual, 4) training of the staff of the Accounting Department, and 5) technical assistance in the analysis of accounts and reports. The system is currently operational and features user-defined financial reporting using a report-matrix generator process.

Mr. Lavorini is also currently providing accounting, financial reporting and ADP technical assistance services to the National Planning Association, the Association of Flight Attendants and the Association of Microbiology. These services include the definition of financial reporting requirements, analysis of accounting and financial reporting procedures.

Prior to his joining Computer Data Systems, Inc., Mr. Lavorini was employed by Price Waterhouse & Co. as a manager in the Management Advisory Services Department of the Washington Office. In this capacity he performed management and administrative consulting services for many private and public organizations. Some of the local client organizations included the Navy Federal Credit Union, Bank of Reconstruction and Development (World Bank), Inter-American Development Bank, Organization of American States, Potomac Electric Power Co., Eastern Stainless Steel Corporation, and the Internal Revenue Service.

Nello M. Lavorini
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While with Price Waterhouse & Co., he directed and supervised the design, development and implementation of six major accounting and financial systems for a large real estate brokerage and real estate investment firm. This client engagement also involved review and improvement of a full-range of financial management areas including accounting, financial reporting, procurement, banking, and real estate investments, executive and financial management training as well as training of the accounting staff. As part of this engagement Mr. Lavorini directed the development and participated in the performance of a two day financial management seminar involving the executive and line-management of the client firm. Systems implemented were: brokerage accounting and reporting, accounts payable, accounts receivable, payroll, fixed asset accounting, and general ledger and financial reporting. Mr. Lavorini supervised a staff of six consultants and directed the efforts of 20 client personnel in implementing the accounting systems and converting from manual procedures to the automated systems.

In a prior assignment, he directed and supervised the development, design, and execution of a national real property tax survey and statistical analysis project for the Internal Revenue Service. Under his supervision, a computer system was developed to prepare, mail, and process questionnaire data received from real estate property owners and managers throughout the United States and its possessions. These data were analyzed using sampling techniques to determine the existing real property tax practices of taxpayers in the United States. Computer programs were developed and implemented using the IBM 360 computer and COBOL.

During his employment with Price Waterhouse & Co., Mr. Lavorini provided other additional management and administrative services to client-organizations. These services included reviews and evaluations of the organization and staffing of administrative support activities and review of the budget formulation and budget management, procurement, personnel and payroll activities at various organizations. During this period he also performed audit-reviews of the ADP facilities, which included hardware and software analysis and evaluation, systems utilization and control, ADP management, and internal controls of several organizations. Some of the clients included Eastern Stainless Steel Corporation (Baltimore), the World Bank, Organization of American States, the Navy Federal Credit Union and others.

Additional systems experience obtained while employed at Price Waterhouse & Company included:

- o Project planning and control system used to determine loan placement priorities and borrower requirements for the Inter-American Development Bank using IBM 360 computer equipment and COBOL. This system included the collection, storage, retrieval and reporting of financial data as well as technical project data necessary to plan, control and evaluate the progress and results of technical assistance loan projects.
- o Directed and supervised the design and implementation of budgeting, accounting and administrative systems improvements for two large metropolitan school systems. During one of these engagements, Mr. Lavorini supervised a staff of ten professional personnel for a

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Nello M. Lavorini
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period of six months in the implementation of ten basic improvements in the budgeting, payroll, position control, accounting, personnel, procurement, and federal grant systems of the school district.

While employed by Computer Sciences Corporation, Mr. Lavorini was assigned to the MIS project of the Atomic Energy Commission. During this period, Mr. Lavorini supervised the development and design of a nationwide financial reporting system for the executive management of the Atomic Energy Commission using IBM 360 computer equipment. This project involved the design and implementation of computer programs to collect obligation and expenditure data from 12 regional offices of the AEC and to produce financial reports of budgeted expenditures of approximately \$2,000,000,000.

While employed at Vitro Laboratories, Mr. Lavorini worked as a systems analyst in developing, designing and programming an automated Data Management System and data base for the Guided Missile Division. This project involved the design and implementation of data storage and retrieval systems for the compilation of electronic design requirements of weapon control systems installed on U.S. Navy Ships. These systems were developed using IBM 360, IBM 7090 and IBM 1401 computer equipment. Computer languages utilized were COBOL, MAP, and the Autocoder. The systems developed for the various weapons systems involved over 300 computer programs using simulation techniques to determine the functional optimization of electronic wiring and cabling alternatives.

Mr. Lavorini worked as a computer programmer at the National Computer Center while employed by the Internal Revenue Service. During this period he assisted in the improvement of existing data base systems for individual and corporate taxpayers. In addition, he assisted in the development of ADP data collection, computer processing, data storage and retention procedures for the National Computer Center.

Mr. Lavorini has over the course of his professional career presented various financial management seminars on behalf of the Management Education Corporation of Los Angeles, California.



MARSH H. MOY

PROPOSED PROJECT POSITION: Functional Applications Specialist

EDUCATION

M.P.A. Degree Maxwell School of Citizenship and Public Affairs
A.B. Degree, Cornell College

EXPERIENCE SUMMARY

Mr. Moy has in-depth experience in administration; organization and management; developing, implementing and supervising automatic data processing programs; budgeting and finance; management information systems; program direction and operations; manpower systems management and review; program evaluation; and marketing and distribution analysis. Government experience was gained at the Executive Office of the President level (OMB), Chief of Staff Army level and at the headquarters office of the Federal Power Commission. During his Federal service, Mr. Moy was awarded the Meritorious and Distinguished Service Awards for management.

SPECIFIC EXPERIENCE

<u>Experience Location</u>	<u>Period of Employment</u>	<u>Months of Applicable Experience</u>
Computer Data Systems, Inc.	11/74-present	9
U.S. Federal Power Commission	1960-10/74	178
Office of Management and Budget	1957-1960	36
Ford Motor Company	1955-1957	24
U.S. Department of the Army	1951-1955	<u>48</u>
Total Applicable Experience:		285

As a Managing Consultant with Computer Data Systems, Inc., Mr. Moy participates in corporate policy and planning related to the business of the company, prepares or assists in preparing proposals, reviews reports and systems design, and assists in resolving management and technical problems related to contract projects.

During his service with the Federal Power Commission, he was designated as Acting Executive Director for periods up to six months at a time. As Executive Director, he was responsible for executive, operational and administrative functions delegated by the Chairman in his position of Head of the Agency, and by the Commission regarding functions reserved to that body by law. The position of Executive Director embraces functions fairly comparable to those of an Assistant Secretary for Administration in a Cabinet Department. The Executive Director represented the Chairman or Commission in relationships with the public, industry, state and local government officials, and members of both Houses of the Legislature and with officials of the Executive Branch of the various departments and agencies regarding substantive and administrative activities and relationships.

Marsh H. Moy
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As the Assistant Executive Director for Finance and Management for the U.S. Federal Power Commission, Mr. Moy was responsible for planning and supervising: (1) preparation and justification of Commission programs and budgets through Executive and Legislative Branches; (2) planning and directing management analysis activities. He assisted the Executive Director in planning, directing, and coordinating operations of the Federal Power Commission. He was also responsible for executive functions of the agency. He conducted continuous liaison with House and Senate appropriation committees and OMB staff on the range of program, budget and financial matters. He participated in activities leading to the concept of interactive system requirements supported by data management systems and a complex of terminals.

Previously, Mr. Moy served as Comptroller for the U.S. Federal Power Commission. In this role, he was responsible for all aspects of management analysis, program and budget development and representation, financial management and control and automatic data processing. He redesigned program, budget, and accounting systems to accommodate new requirements and to strengthen budget presentation. He established financial reporting system tracking obligations and expenditures from current year through "M" account detail year-by-year.

As Division Chief for the Office of Management and Manpower Utilization in the U.S. Federal Power Commission, Mr. Moy was responsible for organization, management information, procedural system studies and automatic data processing. He developed, supervised and implemented automatic data processing programs and management information programs. He supervised and participated in ADP feasibility and requirements studies and systems specifications, including submitting RFP's to manufacturers. He participated in evaluation of computer system proposals and selection of systems. During this process, the data processing capability of the FPC was increased from two EAM machines and a staff of seven to a computer configuration including a mainframe, maximum memory, five tape drives, disks, input-output devices and a series of terminals connected to computers of several government and private entities.

While with the Office of Management and Budget, Mr. Moy made organization and management studies of across-the-board government functions, or major elements of government agencies. These studies included an analysis and evaluation of personnel management and manpower policies of the State Department, AID, USIA and DOD; management resources of Federal agencies, including emerging automatic data processing technology; operations and scientific analysis techniques; organization and policies of HEW, Interior and Agriculture pertaining to Indian Affairs; and pesticide regulations and research. He participated in the review of budget estimates and legislation pertaining to several departments of agencies.

Mr. Moy held the position of Administrative Assistant in the Office of the Vice President, Lincoln-Mercury Division of the Ford Motor Company. In this capacity, he was responsible for analysis and planning related to production and distribution of automobiles at seven assembly plants. He participated in setting up an alternate East Coast Automobile Shipping System.

Marsh H. Moy
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required as a result of a strike against carrier companies. He was assigned as Management Data Coordinator for the Office of the Vice President and wrote weekly reports to the Executive Vice President, Car and Truck Divisions. He arranged for, prepared materials for and supervised monthly executive management planning meetings and operated the Management Information System of the Vice President.

While with the U.S. Department of the Army, Mr. Moy served in Budget, Management and Manpower requirements positions. He was responsible for budgetary review and analysis, determining manpower requirements, and recommending manpower policies. He was responsible for making management and organization studies of headquarters and field elements of the Department of the Army. These studies included the major and special staffs comprising the structure of the Department of the Army. This work involved making presentations to the heads of each element. During this period, he was assigned as Survey Team Leader of several major surveys.

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DETAIL OF PREVIOUS SERVICES

Soza, Gedney & Co., Ltd., CPAs

Ramon Navarro, CPA/Gilbert Vasquez
and Company, CPAs

Messrs. Lavorini and Moy/Computer
Data Systems, Inc.

SOZA, GEDNEY & CO., LTD., CPAs
CLIENTS SERVICED

NON-PROFIT ORGANIZATIONS

CLIENT: Heart Association of Northern Virginia, Inc. (Arlington, Virginia)

FUNDING SOURCE: General Public and Business Organizations

DESCRIPTION: Annual independent audit; pension plan annual IRS reports; financial reporting requirements as set by guidelines of the industry audit guide of "Audit of Voluntary Health and Welfare Organizations"

DATE OF SERVICE: Six years

CLIENT REPRESENTATIVE: Mr. Howard Shiflett, Executive Director
(703) 527-6645

CLIENT: National Council of La Raza (Washington, D.C.)

FUNDING SOURCE: Ford Foundation, CSA-OEO, DOL and General Public

DESCRIPTION: Annual independent audit; financial reporting requirements for current fiscal year will be the same as those under Voluntary Health and Welfare Organizations; recommended and assisted in the implementation of a complete automated data processing system (from a manual system) in 1974 -- system is operating extremely satisfactory; assisted in the transferring of an OEO sponsored housing corporation to NCLR (assumed assets and liabilities).

DATE OF SERVICE: Two years

CLIENT REPRESENTATIVE: Mr. Raul Yzaguirre, National Director
(202) 659-1251



SOZA, GEDNEY & CO., LTD., CPAs
CLIENTS SERVICED

MUNICIPAL

CLIENT: City of Falls Church, Virginia (Falls Church, Virginia)

FUNDING SOURCE: Public Funds

DESCRIPTION: Special study on auditing standards applicable to the
City of Falls Church.

DATE OF SERVICE: One year

CLIENT REPRESENTATIVE Mr. Harry Wells, City Manager
(703) 532-0800

GOVERNMENT AGENCY

CLIENT: Northern Virginia Planning District Commission

FUNDING SOURCE: Local Jurisdictions

DESCRIPTION: Annual independent audit (last one performed for the year
ending June 30, 1974); developed and implemented cost
accounting system and modified previous general accounting
system.

DATE OF SERVICE: Four years

CLIENT REPRESENTATIVE: Mr. John Epling
(703) 573-2210



SOZA, GEDNEY & CO., LTD., CPAs
CLIENTS SERVICED

PRIVATE INDUSTRY

CLIENT: Park Brothers Moving Corp. (Alexandria, Virginia) - Interstate moving and storage company

DESCRIPTION: Accounting services on a monthly and quarterly basis; year-end Corporation income tax returns; implemented and followed-up extensive accounting system as required by the Interstate Commerce Commission (mandatory in 1974) -- system functioning extremely satisfactory on a manual basis; automated data processing system is in the process of installation under our guidance.

DATE OF SERVICE: Three years

CLIENT REPRESENTATIVE: Mr. David Park, Controller
(703) 370-1010

CLIENT: Harrison Music Corporation (Annandale, Virginia) Retail sale of pianos and organs

DESCRIPTION: Accounting services on a monthly and quarterly basis; year-end Corporation income tax returns and assistance in complying with other filing requirements; recommended and installed automated data processing system in 1972 -- system is now operating very satisfactory -- to replaced manual accounting system.

DATE OF SERVICE: Six years

CLIENT REPRESENTATIVE: Mr. Frank P. Harrison, President
(703) 256-8362

CLIENT: Costley, Miller & Associates, Inc. (Bethesda, Maryland)
Management and government consultants

DESCRIPTION: Accounting services on a quarterly and annual basis; accounting system is set up so that an audit trail exists for the various state and Federal government auditors to follow; extensive work in model cities programs and subject to audit by HUD.

DATE OF SERVICE: Four years

CLIENT REPRESENTATIVE: Mr. Jerry Miller, President
(301) 656-3366

RAMON NAVARRO, CPA/GILBERT VASQUEZ AND COMPANY, CPAs
CLIENTS SERVICED

CLIENT: Campesionos Unidos, Inc.

FUNDING SOURCE: CSA, HEW, DEPARTMENT OF LABOR

DESCRIPTION: Installation of accounting system with implementation
of automated/manual processing system.

DATE OF SERVICE: 1974

CLIENT REPRESENTATIVE: Mr. Peter Cortez
(714) 344-6300

CLIENT: Economic Opportunity Commission of San Diego County, Inc.

FUNDING SOURCE: CSA, HEW, DOL

DESCRIPTION: Modified present accounting system to include automated/
manual processing system.

DATE OF SERVICE: 1974

CLIENT REPRESENTATIVE: Mr. Martin Marcus
(714) 239-9281

CLIENT: Economic Opportunity Commission of Imperial County, Inc.

FUNDING SOURCE: CSA, HEW, DOL

DESCRIPTION: Modified present accounting system to include automated/
manual processing system.

DATE OF SERVICE: 1975

CLIENT REPRESENTATIVE: Mr. Cameron Hendry
(714) 352-8521



RAMON NAVARRO, CPA/GILBERT VASQUEZ AND COMPANY, CPAs (CONT'D)
CLIENTS SERVICED

CLIENT: Los Angeles Economic Development Corporation

FUNDING SOURCE: CSA

DESCRIPTION: Installation of manual accounting system

DATE OF SERVICE: 1974

CLIENT REPRESENTATIVE: Mr. Bob Varela
(213) 385-0351

CLIENT: Los Angeles Indian Center, Inc.

FUNDING SOURCE: CSA, BUREAU OF INDIAN AFFAIRS

DESCRIPTION: Modified present accounting system to include automated/
manual processing system.

DATE OF SERVICE: 1975

CLIENT REPRESENTATIVE: Mr. Lincoln Billedeaux
(213) 747-9521

CLIENT: Rio Hondo Area Action Council, Inc.

FUNDING SOURCE: CSA, HEW, DOL

DESCRIPTION: Install fully computerized fund accounting system.

DATE OF SERVICE: September, 1975

CLIENT REPRESENTATIVE: Ms. Esther Oretegon
(213) 692-7768

NELLO M. LAVORINI AND MARSH H. MOY - STAFF CONSULTANTS
UNDER COMPUTER DATA SYSTEMS, INC.
CLIENTS SERVICED

NON-PROFIT ORGANIZATIONS

CLIENT: National Institute for Public Services, Inc., (Washington, D.C.)

DESCRIPTION: Accounting and reporting services on a monthly basis (ADP).

DATE OF SERVICE: Two years

CLIENT REPRESENTATIVE: Mr. Harold J. Johnson, President

CLIENT: Association of Flight Attendants (Washington, D.C.)

DESCRIPTION: Accounting and reporting services on a monthly basis (ADP).

DATE OF SERVICE: One year

CLIENT REPRESENTATIVE: Mr. Charles Buick, Controller

CLIENT: National Planning Association (Washington, D.C.)

DESCRIPTION: Accounting and reporting services on a monthly basis (ADP).

DATE OF SERVICE: One year

CLIENT REPRESENTATIVE: Mr. George McKenzie, Controller

CLIENT: National Credit Union Association (Washington, D.C.)

DESCRIPTION: Accounting and reporting services on a monthly basis (ADP).

DATE OF SERVICE: Six months

CLIENT REPRESENTATIVE: Mr. David Serlo, Director of Accounting

*American Assoc.
of S.S. Certified
Public Accountants* *file*

THE WHITE HOUSE

WASHINGTON

May 2, 1975

Dear Mr. Archuleta:

This has reference to your letter of March 10, 1975 in which you urge an improvement in the record of the Ford Administration in the number of Spanish-surnamed Presidential appointments; the appointment of a full-time executive White House recruiter; and an increase in the staff of the President's Special Assistant on Hispanic Affairs.

Let me begin by thanking you and the Forum of National Hispanic Organizations for your interest and support of this Administration in meeting the needs of Spanish speaking people. We are very much aware of the great contributions Spanish speaking people have made to our country. The President also recognizes the many problems faced by persons of Hispanic origin in transcending the language barrier and in attaining an equal share of the benefits this country has to offer.

Because of the President's desire to see the needs of Spanish speaking people met, he chose to appoint a full-time Hispanic senior staff member, Fernando E. C. De Baca, to assist him with this effort. In making this appointment, he became the first President in the history of this country to appoint a person of Hispanic origin to a senior White House position. But Mr. De Baca was not appointed to deliver constituent-type services to individuals or even to groups like yours. His job is to advise the President of the United States on important policy issues, not to respond to individual requests for assistance from individuals and organizations. That, after all, is the job of the departments and agencies of the Federal Government and of individual members of Congress



The White House staff must of necessity remain lean and effective. That is why the President has ordered a substantial reduction in the number of White House staff members and why we do not foresee the expansion of any White House office in the near future.

This Administration is proud of its record of Hispanic appointees. We now have more top-level Hispanic officials in both career and non-career positions than any previous administration in the history of our nation. And, furthermore, we plan to continue our efforts in this regard with the appointment of Fernando Oaxaca next week as Associate Director of the Office of Management and Budget and the recent appointments of Adolph Saenz as Director of Inspections with the Agency for International Development and Gilda Gjurich as a member of the Commission on the observance of International Women's Year.

The President is very proud of the performance and the achievements of Fernando De Baca as a member of the White House office. He enjoys the President's complete trust and support. He will continue to work with you as he has in the past.

Sincerely,

Donald Rumsfeld
Assistant to the President

Mr. Daniel Archuleta, CPA
Executive Director
The American Association of Spanish-Speaking
Certified Public Accountants
3435 Wilshire Blvd., Suite 912
Los Angeles, California 90010

