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Message from the Chapter President



March- it brings thoughts and hopes of spring. In the AGA world March means RENEWAL, unless you already renewed, your membership expires March 31st. It also means CGFM month. For the Greater Lansing Chapter it is also time for our spring seminar on Tuesday, March 26th. One of speakers at the seminar will be AGA president, Evelyn Brown, I find her a very interesting and informative speaker, one of the best speakers I heard at the National PDC last summer.

So, plan to join us at LCC West on the 26th. Be proud of your CGFM designation and encourage others to become certified. If you are not certified, consider studying for the exams. However, first of all, if you are yet to renew, go to www.AGACGFM.org at your first opportunity and do so. Also, don't forget to change your clocks on March 10th. But most importantly, watch for signs of spring.

Deb Christopherson, CGFM



Have you renewed your AGA membership? Login with your AGA ID and password to www.agacgfm.org and click the green billing button to renew online.

Quick Links

Join AGA

Renew Now

Be sure to verify that your mailing information is accurate while you are there.

Contact agamebers@agacgfm.org if you have any questions.

Vision

AGA is the premier association for advancing government accountability.

Mission

AGA fosters learning, certification, leadership and collaboration for professionals and stakeholders committed to advancing government accountability.

Core Values

Service, Accountability, Integrity, Leadership

Eye Opener



148 years

The time it took Mississippi to ratify the 13th Amendment to abolish slavery. It became the last state to do so this month after the movie "Lincoln" inspired a professor to look into why it had not.



Happy St. Patrick's Day!

2013 Spring Professional Development Conference

Communicating Change

Tuesday, March 26, 2013

8:00am – 4:35pm

Library of Michigan

702 W. Kalamazoo Street, Lansing, Michigan

You can register online at <http://www.lansing-aga.org>. Click on Events.

Registration Ends Wednesday, March 20, 2013

7:30 – 8:00	Registration. Coffee, juice, continental breakfast.
8:00 – 8:05	Welcome and Opening Remarks
8:05 – 8:55	Ethics John Suckow, Lansing Community College 1.0 hour CPE Ethics
8:55 – 9:45	Effective Communications Nick Dybas, Auto Owners Insurance Agency 1.0 hour CPE Other
9:45 – 10:00	Break
10:00 – 10:50	Health Care Exchange Amy Allen, Department of Community Health 1.0 hour CPE Other
10:50 – 11:40	Data Mining in the Forensic Arena Eric Conforti, Plante Moran 1.0 hour CPE Accounting
11:40 – 12:00	Awards Presentation
12:00-1:00	Lunch
1:00 – 1:50	Our Professional Journey Evelyn Brown, CGFM-Retired, AGA National President 1.0 hour CPE Other
1:50 – 2:40	Software and Security Measures Dave Caldwell, Maner Costarisan 1.0 hour CPE Other
2:40 – 2:55	Break
2:55 – 3:45	Economic Vitality Program Evah Cole, Department of Treasury 1.0 hour CPE Other
3:45 – 4:35	MSe365 and Cloud Computing John McQuaid, Department of Technology, Management and Budget 1.0 hour CPE Other

\$70 for AGA members
\$100 for non-members
MAIN ID 2521858718-005
qualifies for 8 hours of CPE
Registrants are responsible
for payment unless a
cancellation is received by
the deadline.

- Payment**
- can be made by credit card when you register on-line
 - checks can be sent to AGA at PO Box 12159, Lansing, MI 48901
 - checks or cash can be accepted at registration

Questions?
contact
Heather Hammond
hammondh@michigan.gov
517-241-9405



SIREN / Eaton Shelter

Serving survivors of domestic violence and homeless families in Eaton County.

The mission of the SIREN/Eaton Shelter is promote the elimination of domestic violence and homelessness by providing temporary housing, support, advocacy, education, and information to the community. SIREN/Eaton Shelter is committed to holding batterers responsible for their actions.

SIREN/Eaton Shelter houses more than 100 people; 25 to 28 families on a typical night. Close to two thirds of those housed are young children seeking shelter with their parents. Approximately 40 percent of the people housed at SIREN are women and children who are homeless because they are fleeing family violence.

SIREN/Eaton Shelter depends on donations from people like you to help those victims of domestic violence or left homeless. Immediate needs include:



towels (any kind)
pillows (new only)
blankets (new or clean used)

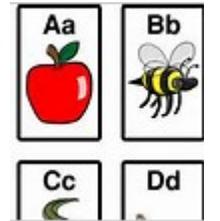
tissues
sanitary products
shampoo and conditioner
toothbrushes and toothpaste
dental floss
deodorant
toilet paper



paper towels
zip lock bags
aluminum foil
plastic wrap
laundry supplies
household cleaning supplies



diapers
wipes
formula
baby food (no cereal)
flashlights with batteries
mittens, gloves, scarves
children's card games
flash cards
phone cards
gas cards
school supplies



cash donations
always accepted

REMEMBER TO BRING YOUR DONATION TO THE SPRING CONFERENCE

If you cannot attend the conference, please contact a board member who can pick up your contribution.

Anyone making a contribution will have their name put into a drawing to receive a luncheon meeting for free.



AUDIO CONFERENCE
WEDNESDAY
March 13, 2013
2:00pm to 3:50 pm
 Constitution Hall
 Brake Conference Room
 Lansing, Michigan



WEBINAR
THURSDAY
March 28, 2013
2:00pm to 3:50 pm
SPECIAL FOR AGA
MEMBERS ONLY

ISSUES IN GOVERNMENT CONTRACT MANAGEMENT
 2 hours CPE

At a time when budgets are severely constrained, government agencies are taking a new look at how they manage contracts in order to find cost savings and reduce waste. Better financial management of contracts is one way agencies are accomplishing this goal. In this audio conference, two issues in government contracting will be explored.

In the first segment, **Steven M. Maser, PhD**, Professor of Public Policy and Public Management at Willamette University's Atkinson Graduate School of Management, will discuss improving government contracting by reducing bid protests.

In the second segment, **Tab T. Tsukuda**, Senior Manager, Assurance Services with Ernst & Young LLP, will address indirect cost allocation concepts. The financial management of grants, cooperative agreements and contracts encompasses the application of indirect cost concepts when dealing with cost-based mechanisms for reimbursement and pricing.

REGISTRATION

Register on-line at www.aga-lansing.org.
 Click on events.
 Register before Tuesday, March 12, 2013

COST

AGA members - free
 non-members - \$20
 Registrants are responsible for payment unless cancellation is received by the registration deadline.

SEQUESTRATION AND YOU
 2 hours CPE

REGISTRATION

The details of this event are still in progress as of the newsletter date.

COST = FREE
 AGA Members Only

Scheduled speakers:



Danny Werful
 Controller of the Office of Management and Budget

As the Controller of OMB, Mr. Werfel is responsible for coordinating OMB's efforts to initiate government wide improvements in all areas of financial management, including financial reporting, improper payments, financial accounting standards, grants management, real property management, financial systems, and information technology .



Robert F. Hale
 Under Secretary of Defense (Comptroller) and Chief Financial Officer

As Under Secretary of Defense, Mr. Hale is the principal advisor to the Secretary of Defense on all budgetary and fiscal matters, including the execution and development of DOD's annual budget of more than \$6 billion. As CFO, Mr. Hale oversees the DOD's financial policy, financial management systems, and business modernization efforts.



The Mark of Excellence in Federal, State, and Local Government

The Greater Lansing Chapter extends its congratulations to Kenji Griffith who passed the CGFM exam.

March is CGFM Month!

To recognize the CGFM program and its accomplishments, AGA has declared the month of March as CGFM Month.

CGFMs, celebrate CGFM Month by proudly displaying your CGFM lapel pin.

CGFM is a professional certification recognizing the unique skills and special knowledge required of today's government financial managers. It covers governmental accounting, auditing, financial reporting, internal controls and budgeting at the federal, state and local levels.

From the AGA National President

EVELYN A. BROWN, CGFM-RETIRED



In my message last month, I mentioned the value of two of the most important aspects of being affiliated with AGA – membership and the Certified Government Financial Manager (CGFM) program. They are so important that the campaign for both continues as a priority for the association each year. The National Office staff and Membership Task Force are focusing on membership as one of our highest priorities. I am pleased to say that the strategies being employed by our stakeholders are having a positive impact on membership acquisition and retention.

We continue to emphasize the importance of professional certification for government financial managers. We have long recognized how important professional designations are for the public sector and we are pleased that our CGFM program is structured to meet the needs of those who work in or with government, as well as, private sector counterparts who continuously work to improve governmental financial management. In my visits to chapters, I continue to realize and experience firsthand the varied initiatives being employed to promote and enhance the program.

During the month of January, I participated in the Nashville Chapter's monthly luncheon meeting. I am delighted to share with you the experiences that I had this past month with one of our premier AGA chapters. The great thing about the Nashville Chapter is that I got to talk to many national leaders that included: two past national presidents, Richard Norment, CGFM, and Charles Harrison, CGFM, as well as, Melinda Parton, CGFM, current Senior Vice President At-Large, and Ray Register, the current chapter president. One of the highlights of the meeting was the introduction of new members and the existence of the "traditional head table." This organizational arrangement enables the members to "view" the leadership and the opportunity to interact on an ongoing basis.

What is so special about our Nashville folks? I believe that it is their dedication to AGA that follows them in their work, as well as, their social endeavors. As expected from our Nashville Chapter, the meeting turnout was great. They really extend the welcome mat for new members and guests by inviting them to speak about their introduction to AGA at the end of the meeting. This reflection on the Nashville Chapter also affords me the opportunity to offer special congratulations to Deborah Loveless, CGFM, appointed as Director, Division of State Audits for the State of Tennessee. She replaces our current *Journal of Government Financial Management* columnist, Arthur Hayes, Jr., CGFM. She has some tall shoes to fill, but we

know that she is up to the task. The experiences that we've had with a number of leaders in financial management for the state of Tennessee, including the late William Snodgrass and Frank Greathouse, have served us very well over the years. We're happy to see how excited Deborah is about this tremendous responsibility that she has assumed.

From Nashville, I traveled to Carson City, Nevada to visit the Northern Nevada Chapter. I really have to give special accolades to this chapter. The chapter celebrated its fifth anniversary and hosted its fifth annual professional development conference. I was impressed that from its first year of joining AGA, the chapter hit the ground running, and have not looked back. With a chapter membership of 49 at the time of registration, attendance at the conference was well in excess of 100. The current Chapter President, Kathryn Reynolds; president-elect Vanessa Davis; Immediate Past President, Celestena Glover; Chapter Secretary and Director of Education and Programs; Vanessa Arnett, Chapter Treasurer; and Northwest Region Regional Vice President, Jim Wells; Chapter Treasurer-Elect and Director for Early Careers, Lee Ann Hollingsworth; Director of Community Service, Lisa Broussard; and Director of Membership, CGFM and Communications, Eric Scheetz, comprise the chapter leadership team. As you can see from the positions held, they share multiple leadership roles, yet they are making it work to their advantage until other options become available. It was an excellent conference, and I enjoyed the update on the Governmental Accounting Standards Board presented by Eric Berman, MS, CPA and CGMA, chair, AGA's Financial Management Standards Board. In addition, I want to extend my appreciation to Kathryn Reynolds for making it possible for me to meet with and talk about AGA, its mission, vision, strategic goals and objectives to Nick Providenti, CPA, Finance Director. They gave me the opportunity to respond to questions about AGA, and its role in improving government accountability at all levels. I received a follow-up from the chapter that obtained a CGFM Proclamation from their Governor for the month of March, and they also have eight individuals interested in a study group for the CGFM. The chapter plans to order study guides and work to put together a plan for exam preparation. The chapter sent a very positive acknowledgement of my visit, and indicated that it had a significant impact on helping to increase our membership numbers.

My final chapter visit in January led me to the Los Angeles Civic Center Chapter. The excellent training event was very well attended, and I shared the program with Past National President, Sam Mok, CGFM, CIA. I want to thank Ching Llagan, chapter president, Ricardo and Adelaida Villanueva, CGFM, and Early Career Chair, for their exemplary organizing skills, outstanding program and welcoming reception, which were evident throughout the training event. And, a really special thanks to the chapter and the attendees for allowing me to share my birthday with them as I delivered my presentation to the chapter.

St. Patrick's Day is observed on March 17 because that is the feast day of St. Patrick, the patron saint of Ireland. It is believed that he died on March 17 in the year 461 AD. It is a worldwide celebration of Irish culture and history. St. Patrick's Day is a national holiday in Ireland, and a provincial holiday in the Canadian province of Newfoundland and Labrador.

The harp is the symbol of Ireland.

The Irish flag is green, white and orange. The green symbolizes the people of the south, and orange, the people of the north. White represents the peace that brings them together as a nation.

FOUR MYTHS ABOUT PUBLIC PENSION RETIREES



Liz Farmer
GOVERNING finance writer.

Think public retirees have it made? Not necessarily. True, there have been plenty of headline-grabbing cases of public-sector retirees with seemingly over-generous pensions -- even some whose retirement pay outstrips what they made in their working days. But the fact is that most public retirees enjoy modest lifestyles.

Still, in the ongoing debate over reforming public pensions, retirees sometimes are portrayed as living high on the hog, a characterization employee advocates say is unfair -- and one that's clouding the issue.

Here, then, are a few of what retiree advocates say are the biggest myths about public pensions.

1. Retirement benefits make people rich.

Pension spiking has been a problem, to be sure. But most retirees' pay is decidedly modest.

The average federal pensioner receives about \$32,000 per year, while state and local average payouts vary. Washington state's average pension benefit, for example, is about \$21,500 annually, according to the Washington Policy Center. New York state's payouts to police and fire retirees average \$42,259 annually. State and local employees in New York receive an average of \$20,200 annually, according to the Office of the Comptroller. None of those figures could be called extravagant, says Keith Brainard, research director for the National Association of State Retirement Administrators. Retirement security -- not wealth building -- is the name of the game for the typical public retiree. "There's nothing wrong with wealth creation," Brainard says, "but the first purpose of retirement benefits ought to be to make sure people have a roof over their head and food on the table."

2. What a racket! Some retirees didn't even have to contribute to their plans for their entire career!

Yep, it's true that some employees, particularly those hired in the boom years of the 1990s, didn't pay in to the system. And now some of those people are reaping pensions in retirement.

But it's more accurate to say that the setup was the result of a broken system rather than the result of freeloading employees. Many governments took a so-called "funding holiday" in the 1990s as pension funds swelled thanks to a rising market. (Of course, those states failed to acknowledge that bad years often follow good ones. As the economy stalled over the past decade, those contribution holidays aggravated the impact of market losses.)

The idea that employees somehow gamed the system is unfair, says Melissa Turner, an employee at the University of California at Davis who was hired during that time period. After all, individual employees don't have control over how their retirement savings programs are run.

"I do understand that something needs to change, but you can't put a freeze on everything for 10 years and

then start expecting people to go, 'Hey, yeah, I'll pay for a service I already thought I was getting,'" she says, adding, "If they'd just left it the way it was, it would have been different."

3. The biggest problem is that retirees are living longer.

True, they are. According to the U.S. Census Bureau, the nation's 90-and-older population nearly tripled over the past three decades, reaching 1.9 million in 2010. But increased life expectancy is only a piece of the demographics pie -- another piece is that people are having fewer children today. According to the Social Security Administration (another entity grappling with an aging population), the elderly population will reach 23 percent of the total U.S. population by 2080. That means that the 65-and-over population will have more than doubled as a percentage of the total population in roughly 100 years' time. Meanwhile, the working population is shrinking; it's on track to drop from 60 percent in 2005 to 54 percent in 2080. In short, fewer people will be paying in to pension systems while more people will be receiving their benefits.

Still, the bigger issue, as far as funding pensions goes, has to do with system mismanagement. In addition to the payment holidays during the booming '90s, states and localities were also keen on increasing pension benefits during that time. In California, for example, Gov. Gray Davis in 1999 signed into law a bill that granted billions of dollars in retroactive pension increases to state employees and allowed retirements as young as age 50 with lifetime pensions of up to 90 percent of their final year salaries. It took the state more than a decade to pass reform that essentially undid the 1999 law.

4. It's the economy! These issues were inevitable!

It's not that simple. One of the best-funded pension plans is actually in Illinois, a state that has become a poster child for underfunded pensions. The exception to Illinois' inability to address its unfunded liability is the 90 percent-funded Illinois Municipal Retirement Fund (IMRF).

"We're trying to distinguish ourselves from the headlines that typically occur in Illinois," says Louis Kosiba, the fund's executive director.

The key difference between IMRF and Illinois' other major pension plans goes back to management: IMRF has the ability to enforce employers' payments into the plan. The state of Illinois has been notorious for not putting its required annual payments into its pension plan in recent years, a big factor in its unfunded liability, which hovers just above 40 percent.

"It's very easy for us to track if someone has fallen off bandwagon," Kosiba says. "There is a culture here that you pay your required contribution."

source: www.governing.com/blogs/view/gov-top-4-myths-about-public-pension-retirees.html

CCR CITIZEN CENTRIC REPORTING

AGA's Citizen-Centric Government Reporting Initiative is intended to foster innovative means of communication between governments and their citizenry. AGA believes that government financial information should be provided to citizens in forms that are clear and understandable, updated regularly and often, delivered to all, easy to locate, honest in breadth and technically accurate in detail. In fact, as the owners of government, citizens have a right to this information.

AGA's Citizen-Centric Reports detail government finances in a visually appealing, clear and understandable four-page document. The suggested format shows community information—such as population figures, regional characteristics and government goals for the community—on the first page, and the second page presents a performance report on key missions and service. The third page details cost and revenue information, and the fourth looks forward to the year ahead.

AGA believes that these reports will make governments more accountable to their citizens, and will help Americans become better educated and better able to participate in government activities.

AGA's Citizen-Centric reports are designed to help remedy this. The program is an easily adoptable reporting option for all governments, including guidelines for content, design guidelines and completed reports.

AGA offers a Certificate of Excellence in Citizen-Centric Reporting for entities that prepare and distribute high-quality Citizen-Centric Reports. To be eligible for the certificate, governments must incorporate into their report the program's high standards of content, visual appeal, readability, distribution and timeliness in reporting.

Visit agacgfm.org for more information.

CCR REVIEWERS NEEDED

AGA needs volunteers to review chapter government, and non-profit Citizen Centric Reports. The review takes approximately 30 minutes using a template to guide you through the review. By becoming a reviewer you will learn more about the program and obtain some ideas as you prepare a CCR for your agency. Contact Louise Burnette at lburnette@agacgfm.org for more information.

See an article posted to [Governing Magazine](#) about AGA's Citizen Reporting Initiative on page 9.

CCR LOGO CONTEST FOR CHAPTERS

Since the program began in 2006, the interest in the program has increased, as well as the number of reports submitted. AGA wants to take the program to the next level and develop the brand. As a result, AGA needs to design a 'good housekeeping seal of approval' logo. The CCR is one of AGA's flagship programs, and chapters play a large role in the promotion of the initiative. AGA invites all chapters to submit a logo design for the CCR program.

Getting Started

1. Chapters may submit more than one logo for the contest. Individuals outside AGA may design the logo but AGA National will not reimburse for any design costs or other costs associated with the design. All designs must be submitted by a chapter, not an individual.
2. Designs should coordinate with AGA colors and font (blue-662, gold-4504, font-Universe and Palatino).
3. Designs can be in print or web formats.
4. Logo must include both AGA and CCR (or Citizen Centric Reporting) in the design.

Timeline

1. Designs must be [submitted to the chapter president \(christophersond@michigan.gov\)](mailto:christophersond@michigan.gov) no later than **COB March 28, 2013**.
2. The top finalists will be announced at the Sectional Leadership Meeting.
3. Judges will select the winning logo and runner-up by June 21. Winners will be announced at the PDC's Accountability Meeting on Sunday, July 14.

What's in it for your Chapter?

1. The chapter receiving the most votes will receive a free registration and hotel to the AGA conference of choice. The runner-up will receive a free registration to the AGA conference of choice.
2. Each chapter submitting design(s) will receive 150 bonus credits in the Chapter Recognition Program (regardless of the number of designs submitted).
3. The logo will become the brand of AGA's CCR program.

And, finally . . .

1. The winning design may be tweaked by AGA's design firm to coincide with AGA brand, colors, font, etc.
2. Submissions should include the chapter name, chapter contact, and email address. If the chapter has more than one submission, please number each entry.
3. Any questions can be emailed to Evie Barry at ebarry@agacgfm.org. Please denote CCR Logo in the subject line.

HOW POWERFUL IS THE WORD

WHY?

More than you will ever know. I remember as a child and later as a father of a child how I would pester mom and dad or be constantly pestered by my child with the word why. Why can't I have a cookie? Because, it is close to dinner time. Why can't dinner wait a little longer? Because, Mom fixed it now. Why can't Mom eat now and we will eat later? BECAUSE!! The interesting fact is that the word why is the beginning of learning. You can't get there without answering the why question. So, how does this apply to you as the reader – one who has progressed through life phases to the point you are now? Because, you will always face the why question to improve knowledge. Let me demonstrate the power of the word with an audit example. And, auditing is a field that thrives on why.

We were reviewing contract change orders for a state organization's construction programs. We asked the obligatory introductory questions about process and how change orders were managed. This included such things as why a change order was needed in the first place, was it a legitimate need for change in an already consummated contract, who was responsible for the error that led to the change order, and who was going to pay for it. If you track the "whys," you can get to the right conclusion, but you have to ask the whys. We developed a why tree that laid out the potential issues we could face.

Change orders were needed
Why?
Project design was not correct
Why?
Errors made in staking the project
Why?
Contract design consultant did not do thorough job
Why?
Department engineer did not oversee contract
Why?
District engineer did not follow review policies
Why?
Central Office did not ensure policies were followed
Why?
Relied on technical expertise of a contract design consultant



William D. Miller, CGFM, CIA
AGA Senior Vice President for
Regional Services Section II

What we have here is a myriad places to stop in the audit without getting to the real cause. Stopping along the way can cause improper conclusions. For example, if you stop at stage 1 or 2, you never get to the point that Central Office and district engineers have the responsibility to ensure contract consultants do good work. Sole blame for the problem could have been laid on the doorstep of the contractor, but obviously the department has responsibility. In this case, the department was relying on the design consultants without oversight because they believed the design consultants were as good as their own people or better, so oversight was not necessary. This is a completely flawed management position. The audit staff concluded (incorrectly) based on explanations from Central Office staff that the district engineers did not do their job. The audit staff crafted recommendations that would have put unnecessary oversight and discipline actions on the district engineers and staff. By asking "Why would district engineers do this?" we knew we had more work to do—talk to the field engineers!

Voila!! District engineers were well aware of errors in design and had notified the Central Office who in turn told them to get the plans in anyway because they wanted to get the construction contract awarded. Errors could be corrected with change orders. In essence, they created change orders as a business process rather than trying to manage appropriately to minimize the need for change orders.

This example shows how well the why word works in audit. It's a demonstration. However, why is critical in every facet of what we do or plan on doing. Appropriate use of the word and actions stemming from the word can result in more efficient outcomes. Whether we are talking about construction contracts or allowing the child to use the car, the why word lingers. Understanding its power can also guide actions that stem from its use. If I am asked to move to Washington D. C. for a promotion, I would use the why word to get me through all of the decision making to determine if it was a reasonable thing for me to do. So, in the end I always have to ask why? Don't you?



Monday, February 4, 2013

OMB OFFERS FIRST MAJOR REWRITE OF GRANT-MAKING OVERSIGHT PROCESSES

The Office of Management and Budget has crafted the first major rewrite of federal grant-making and oversight policies from more than 350 comments received since March.

The proposed guidance aims to simplify and streamline grant policy across the government.



Jason Miller

"It is intended to both increase the efficiency and effectiveness of grant programs by eliminating unnecessary and duplicative requirements and strengthen the oversight of grant dollars by focusing on areas such as eligibility, monitoring of sub-recipients, adequate reporting, and other areas that are potential indices of waste, fraud or abuse," wrote Danny Werfel, OMB's controller in a [blog post](#) Friday.

Agencies oversee more than \$600 billion in grants each year, but the rules surrounding how agencies oversee and award the money are far less standardized as compared to the acquisition of goods and services.

(continued on page 9)



GIVING CITIZENS NUMBERS THEY CAN USE

Dr. Mark Funkhouser, a former Kansas City mayor and auditor, is the director of the Governing Institute.



Source: [governing.com](http://www.governing.com) <http://www.governing.com/gov-institute/col-citizen-centric-financial-reporting-accountability-transparency>

As Jonathan Walters pointed out recently in *Governing*, hardly anyone understands Comprehensive Annual Financial Reports, the audited financial statements that governments produce. This is a problem that auditors and accountants long have struggled to deal with. On the one hand is the urge to be complete and accurate and to hedge or qualify every assertion, which leads to hundreds of pages of mind-numbing detail. On the other hand is the need to report financial information in ways that allow citizens to hold their governments accountable.

The Association of Government Accountants (AGA) has tried to deal with this through its "citizen-centric" financial reporting initiative. In 2006, the AGA came up with a formula for distilling the most important financial and performance information about a jurisdiction into a four-page document. About a hundred or so jurisdictions now are doing citizen-centric reporting, including huge governments such as the state of Texas and smaller ones such as Scottsdale, Ariz. In an era when journalists and public officials are united on the need for transparency, it's surprising that more governments have not embraced citizen-centric reporting.

Brent Stockwell, Scottsdale's director of strategic initiatives, says citizen-centric reporting is working well for his city, giving it a way to synthesize and streamline information that it already has produced and providing the basis for a deeper conversation with citizens. The report is, he says, a beginning and not an end.

Texas was one of the early states to adopt citizen-centric reporting, producing its first report in 2008. Phillip Ashley, who directs the effort out of the state comptroller's office, was familiar with the program because he'd been involved with the AGA for years and thought citizen-centric reporting would align well with Comptroller Susan Combs' emphasis on transparency. Besides, he points out, citizen-centric reporting doesn't take a lot of effort: A couple of staffers pull the information from other reports the office does.

The AGA's guidelines for content and design of citizen-centric reports are very specific. They call for the first page to present the mission of the jurisdiction and demographic information. Page two should provide performance measures on key mission or service areas, and citizens should be consulted in deciding what service areas should be reported on. Page three is to present the costs of services and the sources of revenue to pay those costs, and page four should present the major challenges for the jurisdiction going forward.

Several federal agencies, five states, about a dozen cities, eight counties and a small hodgepodge of other governmental units have posted completed reports on the AGA's website. Despite the AGA's fairly rigid guidelines, the reports vary widely in form and content. Some seem to be not a lot more than standard government propaganda, while others provide useful information in a manner that is clear and accessible without being dumbed down.

One of the best reports is Nevada's, which is produced by state Controller Kim Wallin. I was especially impressed with the fourth page, entitled "What's Next? Future Challenges and Economic Outlook." A section on that page, labeled "Intergovernmental Financial Dependency and Related Risks," details the amount of money the state gets from the federal government and points out that federal funds will likely be shrinking. Clearly Wallin doesn't think Nevadans need their government financial information sugar-coated.

The concept of citizen-centric reporting is sound, the need is clearly there and the accountants driving this thing are passionate about it. One tireless advocate is Johnson County, Kan., Auditor Bill Miller, who is chairman of AGA's accountability workgroup. He says that the governments that are doing citizen-centric reporting see the value of it and that the idea is making headway. I'm not so sure about that, but I hope Miller's right.

OMB'S MAJOR REWRITE (continued from page 8)

OMB and the Chief Financial Officer's Council have taken several steps over the past year to bring more rigors to the grant-making process. In 2011, OMB and the White House Office of Science and Technology Policy convened meetings with federal and private sector experts to discuss potential reforms. In March 2012, OMB published a set of proposals and asked for comments on them.

This new proposed guidance is the outcome from those meetings and comments on the suggested changes.

OMB broke the document in to four major sections, each with as many as 19 subsections, detailing the initial proposals, a summary of what the commenters said and the new proposal based on those remarks.

"This proposal would streamline the language from eight existing OMB circulars into one document," the proposed guidance stated. "This consolidation is aimed at eliminating duplicative or almost duplicative language in order to clarify where policy is substantively different across types of entities, and where it is not. As a result, the proposed guidance includes sections and parts of sections which are clearly delineated by the type of entity to which they apply.

For federal agencies, auditors, and pass-through entities that engage with multiple types of entities in the course of managing grants, this consolidation is intended to clarify where policies are uniform across entities or differ, protecting variances in policy where required by the unique nature of each type of entity."

Comments on the proposed guidance are due May 2.



MEMBER ANNIVERSARIES

03/01/1980	Jerry Herman
03/30/1992	Darlene Workman
03/02/1995	Jon Wise, CGFM-Retired
03/20/1995	Margo Yaklin
03/11/1996	Lilia Denney, CGFM
03/28/1997	Amy Zimmerman
03/31/1997	Brenda Seelman
03/23/1999	Jackie Lawson, CGFM
03/01/2009	Heather Hammond
03/01/2010	Susan Fisher
03/01/2010	Thomas Hornack
03/01/2010	Heather Wells
03/01/2011	Camille Wood
03/01/2012	Robert Brackenbury, CGFM



CHAPTER FINANCES

Balance Sheet at December 31, 2012

Assets	
Cash – Checking Account	\$ 4,373.43
Total Assets	<u>\$ 4,373.43</u>
Liabilities and Net Assets	
Unrestricted Fund Balance	\$ 4,373.43
Total Liabilities and Net Assets	<u>\$ 4,373.43</u>



CHAPTER EXECUTIVE COMMITTEE MEETING MINUTES

FEBRUARY 13, 2013

CEC Members Present: Karine Akopov, Deb Christopherson, Tom Colosimo, Linda deBourbon, Heather Hammond, Cindy Osga, Charlotte Roper, Dan Wawiernia, and Amy Zimmerman

CEC Members Not Present: Susan Saari, Karen Stout, and Corey Sparks

Call to Order: The meeting was called to order at 12:05 pm.

Acceptance of Agenda: A motion to accept the agenda was seconded and approved.

Approval of Prior Meeting Minutes: The minutes were approved by email on January 30, 2013.

Treasurer's Report: Dan distributed the January financial statements. A motion to approve the January financial statements was tabled until modifications can be made. Revised statements will be sent to the CEC via e-mail for approval. A motion to approve the January disbursement of \$942.37 was seconded and approved.

Community Service: Charlotte will looking into what is involved for a Muscular Dystrophy Lock-Up fundraiser. Cindy Osga suggested the chapter plan a fundraiser and collection of needed for SIREN/Eaton Shelter at the March 26 PDC.

Education: Heather is looking to fill a couple of slots for the March 26 PDC. There are several potential topics and speakers she is waiting to hear back on. The board discussed several ideas for speakers and topics. A 'Save the Date' e-mail will be sent shortly.

Program Luncheons: No report. The February 19 luncheon is set to go with Kerry Myers presenting Strategic Planning. Linda will send out an e-mail reminder. Deadline for registration is close of business February 14.

Awards: Karine has gotten an excellent response from the e-mails that were sent to the Chapter's database as well as the State of Michigan department and division directors. The deadline for nominations is Friday, February 22, 2013.

Communications/Newsletter: Cindy will have the March newsletter ready by the end of February or beginning of March. The newsletter has received a lot of positive feedback this year. Cindy also mentioned she submitted the request for State of Michigan to declare March CGFM month.

Membership: Karine noted that she sent e-mails to LCC students to inform future accountants about AGA and the benefits of membership for the recruitment drive. Cindy and Linda will work together on undeliverable e-mail addresses in the chapter's database. A previous effort took care of most of them but a few have come up since that time.

CGFM and CPE Events: The next audio conference is scheduled for February 27 from 1:50pm to 4:00pm. The topic is internal controls. Deb will send an e-mail shortly.

Website: Linda will be working on the development of a new chapter website using the AGA National's website template. She hopes to get support from AGA national as well as the Cleveland Chapter who has used the template.

Old Business: Heather has been communicating with Becker CPA on its CPE program, which offers subscriptions to online courses for a special price for government employees. More discussion at the next CEC meeting.

New Business: Deb and Amy are beginning to work on the Chapter's 2013-2014 CEC and would like to hear from current board members on their intentions for participation in the upcoming program year.

Adjournment: Motion made, seconded and approved. Meeting adjourned at 12:54 p.m.

Next Meeting: Wednesday, March 13, 2013, at the Cass Building. Linda deBourbon hosting.

CHAPTER EDUCATIONAL EVENTS



~~**September 19, 2012**
Professional Development Conference
The Changing Environment in the Government
Accountability Community
Library of Michigan
4 hours CPE~~

You can register for all chapter events at www.aga-lansing.org. Click on events.

Check the chapter website and newsletter for updated educational opportunities.

~~**October 23, 2012**
Monthly Luncheon Meeting
Doing More with Less – Paul Artale
Capitol View Building
1 hour CPE~~

~~**February 27, 2013**
Audio Conference
Getting Started with a Fraud Investigation
Constitution Hall
2 hours CPE~~

~~**November 13, 2012**
Monthly Luncheon Meeting
Effective Business Speaking – Jack Pyle
Capitol View Building
1 hour CPE~~

March 13, 2013
Audio Conference
Government Contract Management Issues
Constitution Hall
2 hours CPE

~~**December 12, 2012**
Audio Conference
Just Ethics
Constitution Hall
2 hours CPE~~

March 26, 2013
Professional Development Conference
Communicating Change
LCC West Campus
8 hours CPE

~~**January 9, 2013**
Audio Conference
Financial Management Priorities Second Term
Constitution Hall
2 hours CPE~~

April 17, 2013
Audio Conference
Internal Controls
Constitution Hall
2 hours CPE

~~**January 15, 2013**
Monthly Luncheon Meeting
Tax Update (joint with SAAABA)
Capitol View Building
1 hour CPE~~

April 23, 2013
Monthly Luncheon Meeting
The State Budget – John Nixon
Capitol View Building
1 hour CPE

~~**February 6, 2013**
Audio Conference
Internal Controls and Improper Payments
Constitution Hall
2 hours CPE~~

May 21, 2013
Monthly Luncheon Meeting
To Be Announced
Capitol View Building
1 hour CPE

~~**February 19, 2013**
Monthly Luncheon Meeting
Strategic Planning – Berri Meyers
Capitol View Building
1 hour CPE~~

May 22, 2013
Audio Conference
Ethics
Constitution Hall
2 hours CPE

OTHER EDUCATIONAL OPPORTUNITIES



West Michigan AGA

To register for events visit
www.agawestmichigan.org/home/events

April 24, 2013

Governmental Accounting Training Series Level 3
 Rehmann Group Office, Grand Rapids Michigan
 8 hours CPE

National AGA

To register for events visit
www.agacgfm.org



July 14-July 17

Big Challenges, Bigger Thinking
 Gaylord Texan and Convention Ctr.
 Dallas, Texas
 24 hours CPE

Lansing Chapter ACFE

Register online at www.lansingacfe.org

April 25, 2013

Spring Conference
 Advanced Microsoft Excel Concepts
 Lansing Community College West Campus
 Lansing, Michigan

Western Michigan Chapter ISACA

To register for events visit
<http://www.isaca.org/chapters2/Western-Michigan/events/Pages/Calendar.aspx>

April 18, 2013

Chapter Meeting
 Vendor Oversight: How to Perform a Vendor Security
 Due Diligence Review
 Greenleaf Trust, Kalamazoo, Michigan

Lansing Chapter IIA

Register online at Bill.Papanikolas@sparrow.org

March 19, 2013

Chapter Meeting
 ERM
 Coral Gables Restaurant
 East Lansing, Michigan



Chapter Executive Committee

2012-2013

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 Deb Christopherson, CGFM
 Human Services
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President Elect
 Amy Zimmerman
 Department of Community Health
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Past President
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