



Message from the Chapter President



Deb Christopherson, CCFM

Actually a message from the newsletter editor. During the hustle and bustle of the single audit, this newsletter editor neglected her duties and did not realize the May letter had not been finished until starting the June newsletter. DHS was blessed with having two years audited and for anyone that has had the joy of preparing the response; it is twice the work and same amount of time you had with the biennial single audits. So knowing our chapter president quite well, I am sure she would have encouraged you to attend the May events in this newsletter that have now passed. My apologies if you missed them but please join the chapter for its educational events in the forthcoming program year. The June newsletter will be coming shortly as the chapter wraps up the program year.

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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

MAY COMMUNITY SERVICE PROJECT CAPITAL AREA HUMANE SOCIETY

The Capital Area Humane Society is a local and independent organization. They receive no government funding and their shelter is run entirely on donations. Your contributions allow them to provide the best possible care for animals, as well as services in adoption, humane education, and pet overpopulation prevention through spaying and neutering. They couldn't do it without the generous support of wonderful people like you!!!

So if you are wondering what you could donate, may we make some suggestions?

dog and cat treats, dog and puppy collars and leashes, clay based kitty litter –non-clumping, instant hand sanitizer, powdered dishwasher detergent, liquid bleach, squeaky toys, fluffy stuffed toys, cash



BRING YOUR DONATIONS TO THE MAY LUNCHEON MEETING

Eye Opener

3



The number of states – Idaho, Michigan, and Vermont that do not require legislators to disclose their sources of income.

SOURCE: NATIONAL CONFERENCE OF STATE GOVERNORS | NATION | MAY 3, 2013





MONTHLY MEETING TUESDAY May 21, 2013 11:45 am

Capitol View Building
201 Townsend Street
Lansing, Michigan

CONDUCTING INTERNAL CONTROL SELF-EVALUATIONS

1 hour CPE

REGISTRATION

Register on-line at www.aga-lansing.org.
Click on events.
Register before Friday, May 17, 2013

COST

\$12 AGA members
\$20 non-members

Registrants are responsible for payment unless cancellation is received by the registration deadline.

ABOUT THE SPEAKER

Doug Ringler, CPA, CIA – Serves as the Chief Audit Executive for the State of Michigan. He administers the Office of Internal Audit Services, which provides services to Executive Branch departments and agencies. Doug has served in this position since February 2008. Prior to his appointment, he served for nine years within the Office of Financial Management as the manager of Financial Reporting and as director of the Support Services Division. His background also includes 10 years of employment with the Office of the Auditor General. Doug obtained his accounting degree from Ferris State University.



TOP 5 – TIPS ON LEAVING A VOICEMAIL

Ah the telephone. While I'm not a big fan of it, it's still essential to getting the job done and comes in handy especially when someone is avoiding your email (we all get a ton of email a day much fewer phone calls). So how do you leave a good work voicemail? Luckily I have five tips for you.

1. Give your name and organization at both the beginning and the end. If you say it only at the beginning, by the end I've already forgotten.
2. Speak slowly and pronounce. Nothing worse than those folks talking too fast for mumbling.
3. Get to the punch line quick. Make the ask clear. What do you want?
4. Give your phone number and email at the end. Speak this slowly.
5. Don't expect people to listen to your voicemail. Therefore, write a short email with the title "Just Left a Voicemail, Title of Ask" with the basic info as well.

Posted by GovLoop on June 27, 2012 at 2:46pm



AUDIO CONFERENCE WEDNESDAY May 22, 2013 2:00pm to 3:50 pm

Constitution Hall
Drake Conference Room
Lansing, Michigan

ETHICS

2 hours CPE

REGISTRATION

Register on-line at www.aga-lansing.org.
Click on events.
Register before Tuesday, May 21, 2013

COST

AGA members - free
non-members - \$20

Registrants are responsible for payment unless cancellation is received by the registration deadline.

All of us know the importance of a good reputation. An organization's reputation, whether in business or government, is built on a foundation of ethical practices. This audio conference will examine questions related to putting such a foundation in place.

Does an organization's culture foster development and promotion of ethical behavior? Does an organization's ethical code of conduct arise naturally from the organization's stated values? Should the code of conduct provide detailed guidance for handling ethical challenges? Does an organization which promotes general principles without specific provisions risk being perceived by employees as just window dressing? If that is the case, does the code of ethics breed cynicism rather than commitment?

What is our responsibility as individuals? What drives our ethical decision making? What determines how we will deal with ethical challenges? When does our value system begin? What are the differences between values, morals, integrity, and ethics? These terms are used interchangeably. Do you know the differences? What is the association between ethical decision making and our value system?

Many have said that America has a severe lack of ethics. It has been said that Americans are far less ethical than previous generations and more willing to accept unethical behavior in their leaders. Most of us believe that society operates more smoothly if people adhere to certain core values and do not lie, cheat, or steal. Most would prefer for our leaders, coworkers, and neighbors to be honest, fair, considerate, and trustworthy. What motivates our ethical behaviors? These are some of the issues and questions that will be addressed during this audio conference on ethics.

The speaker is Bobby A. Derrick, MBA, CGFM, Former Director, Network Compliance and Business Operations, Standards and Compliance Directorate, Defense Finance and Accounting Service (DFAS). Mr. Derrick is also a Past National President of AGA and currently serves as Field Representative for AGA's chapters.

From the AGA National President

EVELYN A. BROWN, CGFM-RETIRED



Our AGA members are at the forefront of our professional endeavors. While the membership renewal deadline ended on March 31, it is never too late to renew your membership. It is so important to stay connected. The benefits of AGA membership grow stronger every day. Fellow AGA members are a tremendous resource for all of us, and I continue to encourage taking advantage of the access to the knowledge, skills, abilities and vast experiences of our colleagues. While we are operating in a time of constrained financial and human resources this is the time to really increase our efforts and to take advantage of assistance and opportunities in support of advancing government accountability and to continuously enhance our professional readiness for existing and future challenges and opportunities.

Many advantages are directly connected to our AGA membership, but we also need to take advantage of our Certified Government Financial Management Program (CGFM). The CGFM certification is a testament of the AGA commitment that began in 1950 for financial management professionals at all levels of government--local, state and federal, as well as, academia, private sector and tribal organizations to improve the public sector that we serve. Our AGA national office staff is ready, willing and able to work with all chapters and regions to help craft messages to encourage membership renewals, acquisition and retention strategies; so, please do not hesitate to contact the staff to share your ideas and to learn more about the initiatives they are undertaking.

The increased decline of resources in all categories necessitates a reinvigorated focus on improvements in the financial management profession. We have learned at our training events and inter-organizational summits that AGA members, potential members and other colleagues in sister organizations are integral to enhancing accountability in government.

I traveled to four chapters in March beginning with a visit to the Maine chapter. The luncheon meeting was very well-attended. A special thank you to Chapter President, Jody Breton, CGFM; Phillip Platt, CGFM, Programs and Technical Meetings; and April Newman, CPA, Bylaws and Procedures, who graciously made it possible for me to meet so many of the Maine chapter members. At the conclusion of the luncheon meeting, the chapter held its executive committee session, which gave me the opportunity to participate in chapter management discussions. The chapter's Citizen-Centric Report (CCR) indicated a 98 percent membership retention rate, and number of CGFMs statewide was at 20 percent.

Other CCR reports in Maine included: the Riverview Psychiatric Center, and the AGA Aroostook County

Chapter, a newly established chapter in Maine. The CCR shows clear evidence of the value in providing understandable, accurate, timely and relevant financial information and effectively communicating the results to the citizens. I thought that it was noteworthy to witness at both the Maine and Boston chapter meetings the introductions of incoming officers. Chapters have recognized that the earlier you start your recruitment efforts for new leadership, the better are your chances of having your team ready to commence action for the upcoming leadership year.

After leaving the Maine chapter, I traveled to the Boston chapter. The conference was held at Bentley University with 315 in attendance. Chapter President, Ernie Almonte, CGFM, CPA; Chapter President-Elect Suzanne Bump; and National Treasurer-Elect, Dave LeBlanc, CGFM, CFS, the chapter planning committee and members supporting the conference, delivered an outstanding program. During this chapter visit, I delivered the morning keynote address, 'Accountability to Transparency to Ethics,' and I conducted two workshops. Presenters also included AGA Executive Director, Relmond Van Daniker, DBA, CPA, and Senior Vice-President at-large, Robert Scott Bell, CGFM.

At my next stop, I was a luncheon speaker at the Baltimore chapter event held at the Rolling Road Golf Club in Catonsville, Maryland. I enjoyed meeting old and new friends. Chapter President, Kristen Schnatterly, gave a warm welcome followed by Johnny Ramsey, Chapter President-Elect, who made a special plea to members to step up to leadership positions and encouraged the members to give new members an opportunity to get involved.

My final visit in March was to the Greater Lansing, Michigan chapter. The training event was held at the Lansing Community College West Campus and featured a keynote address delivered by John Suckow, professor of accounting. His topic addressed the subject of ethics. His presentation was excellent, and was delivered in a manner that was relevant to the audience, and to the topic. I believe that involvement and participation with the faculty of our colleges and universities are critical to getting the message to our future leaders of the critical role of accountability and financial management in the future of our nation.

A special thank you to Chapter President, Deb Christopherson, CGFM; President-Elect, Amy Zimmerman; Cindy Osga, CGFM, Membership/Outreach Accountability; and Heather Hammond, Education Director and to the other chapter members who contributed to the successful event. As a part of the event, awards were presented to recognize the outstanding leadership of its members. Awards were presented to Allan Paul, Government Financial Manager of the Year Award; Lori Hopkins, Professional Development Award for her commitment to life-long learning; and Karen Stout, Community Service Award. It was an honor and privilege to be present at the event.

Your association is working diligently to ensure that AGA leadership, staff and volunteer leadership are executing and fulfilling the vision, mission, strategic goals and core values of AGA. Opportunities are always present to become more engaged in your Association's activities on our boards, committees and task forces.



THE QUESTION OUR AUDITORS DON'T ANSWER: IS THIS PROGRAM WORKING?

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/funkhouser>

Our vision is that our audit and assurance work improves the performance of, and the public's trust in, the public sector." This is a statement from [the website](#) of the Auditor-General of New Zealand. Similar statements can be found for auditing organizations in other countries, including Canada's Office of the Auditor General and the United Kingdom's National Audit Office.

This idea, that government auditing should aim to improve the public's trust in government, is something that state, local and federal auditors in the United States have not embraced, but they should.

Trust in government is, or course, at a perilously low point in the United States, and I think that the dominant way that we do performance auditing is a contributing factor. Unlike many of the audit organizations overseas, in the U.S auditors, inspectors general and other watchdogs do not see improving trust in government as an essential objective of their work.

Consider this recent headline from the *Fort Worth Star-Telegram*: "[In Texas, food stamps for the dead, scofflaws, cost taxpayers \\$500,000 a month.](#)" By American standards, this audit of Texas' administration of the food-stamp program from the U.S. Department of Agriculture's inspector general's office is pretty well done. It is concise, well documented and clearly written. But the error rate uncovered by the audit was, at worst, 12 one-hundredths of 1 percent, and at least some of the error was because of delays between the time death notices are published on the Social Security Administration's death master file and the matches run by Texas program administrators. In my opinion, and in the opinion of the agency being audited, what this audit actually found was that the program works pretty well. What about the \$500,000 a month? Yes, that's a lot of money, but it's a tiny fraction of the billions the program costs.

The audit did not render a conclusion as to whether or not the program was achieving its objective of minimizing the number of ineligible participants. That's not unusual for performance auditing in America, but it's in contrast to the approach of auditors in other countries. Auditors in the United Kingdom, for example, render an opinion on whether a program is "fit for service" and whether the program delivers "value for money."

This is what we need in the United States. Auditors should, in consultation with the management of the agency being audited, decide before doing the fieldwork what criteria will be used to draw conclusions about the agency's performance. In the case of the Texas food-stamp audit, for example, what level of compliance would have led the auditors to conclude that the eligibility process was working?

What I'm asking auditors to do would take courage on their part. For a program like food stamps, for example, going to a legislative hearing in the current political environment and saying that you've concluded that the program you audited is working well would expose the auditors to considerable heat. But the entire point of auditor independence is to be able to speak truth to power. Good auditors have to have the courage to call 'em as they see 'em and be willing to stand up to legislators as well as to top management at the agency under audit.

Impact is the number-one thing auditors want from their work. In America, auditors need to see improving trust in government as a major impact to be achieved and shape their work accordingly.

GOVERNING
THE STATES AND LOCALITIES

Like most celebrations, the Tulip Time Festival started as a relatively small event, which was proposed by Miss Lida Rogers, a high school biology teacher. In 1927, Miss Rogers presented the idea of commemorating Holland's Dutch heritage, history and culture to the Women's Literary Club. Her proposal was accepted, and in 1929, the City of Holland planted its first crop of 100,000 tulips. The overwhelming number of visitors to our small town resulted in the community's decision to repeat the event. As thousands of spectators soared to hundreds of thousands, the celebration lengthened by days, and pageantry, costumes and parades and the popular Dutch Dancers were added to produce a week-long festival that is now over 80 years old. Visitors to the Tulip Time Festival are invited to take some tulips home—in paper form. (It's a violation of city ordinance to pick live tulips.)





MEMBER ANNIVERSARIES

05/21/1990 Mary Cupp, CGFM
 05/11/1992 Uday Malavia, CGFM
 05/01/1997 Howard Pizzo
 05/01/2005 Kenji Griffith, CGFM
 05/01/2007 Dan Wawiernia
 05/01/2007 Corey Sparks
 05/01/2009 Joe Frick
 05/01/2010 Gary Simpson
 05/01/2011 Irene Mongrain

WELCOME NEW MEMBERS

Menna Tallah Aly Grwifel
 Robert Nichols



CHAPTER FINANCES

Balance Sheet at March 31, 2013

Assets	
Cash	\$ 6,165.62
Total Assets	\$ 6,165.62
Liabilities and Net Assets	
Beginning Fund Balance	\$ 4,226.68
Income	\$ 1,938.94
Total Liabilities and Net Assets	\$ 6,165.62



CHAPTER EXECUTIVE COMMITTEE MEETING MINUTES

APRIL 10, 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 12:05pm.

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

Approval of Prior Meeting Minutes: The minutes from the March 13, 2013, CEC meeting were approved by email on March 15, 2013.

Treasurer's Report: Dan distributed financial statements for March 2013. A motion to approve the March financials and March disbursements of \$1,207.92 was seconded and approved.

Community Service: There was \$75 in cash donations at the March PDC along with quite a few items for the SIREN/Eaton Shelter. The CEC discussed holding a donation drive of the Capital Area Humane Society at the May luncheon. Tom will check with CAHS to see what items are most needed.

Education: Heather distributed the results of the PDC evaluations. The board discussed the comments, most of which were very positive.

Program Luncheons: There are currently 21 people signed up for the May luncheon. Deb mentioned that Karen is still looking for a speaker and topic for the May luncheon. The board discussed possible topics including the internal control evaluation and organizational psychology.

Awards: The March awards were given out at the PDC. Karine received a thank you email from Al Pohl. She emailed all the nominees and most expressed appreciation for the notification. Karine will put together a conference call to decide the May awards.

Communications/Newsletter: The April newsletter will be out late. Deb made submissions to National's newsletter contest and CCR logo contest. Cindy mentioned that is now past time to renew.

Membership: The national membership cycle closes at the end of the month.

CGFM and CPE Events: Internal Controls audio conference is scheduled for April 17.

Website: Linda has been looking at other chapter's websites to gather ideas. She will set up a meeting probably in the summer to hammer out the new website.

Old Business: There is no update on the Becker program. Amy is working to recruit for next year's board. Dan Jaroche has agreed to join the board. Amy will send out an email to the board with positions she still needs to fill.

New Business: None.

Adjournment: Motion made, seconded and approved. Meeting adjourned at 12:47 pm.

Next Meeting: May 8, 2013, Cass Building, 2nd floor hosted by Amy Zimmerman.

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
Ottawa Building
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
Internal Control Evaluation – Doug Ringler
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

May 22

Lunch 'n Learn
 Accounting for Capital Assets
 1 hour 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 IIA

To register email
Bill.Papanikolas@sparrow.org

May 14, 2013

Improving Internal Audit Efficiency and Effectiveness
 Coral Gable Restaurant, East Lansing, Michigan
 1 hour CPE

Western Michigan Chapter ISACA

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

June 4

Spring Seminar
 Third Annual WMISACA, /Lansing IIA Joint Seminar
 LAFCU Headquarters
 Lansing, Michigan

Memorial Day Monday May 27, 2013

An American holiday observed on the last Monday of May, honors men and women who died while serving in the U.S. military. Originally known as Decoration Day, it originated in the years following the Civil War and became an official holiday in 1971. Remember those who served.



Chapter Executive Committee

2012-2013

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