

Disclosures



**MESSAGE
FROM
THE
CHAPTER
PRESIDENT**



Table of Contents

- 1 President's Letter
- 2 May Education Events
- 2 Community Service
- 2 Pure Michigan – Tulip Time
- 3 Perspectives
- 4 Ten Point Plan to Land Dream Job
- 5 Early Careers Center
- 6 From AGA's National President
- 6 One Building, Two Countries
- 7 Chapter Executive Committee Minutes
- 8 Chapter Education Calendar
- 9 Member News
- 9 Chapter Finances
- 9 Other Educational Opportunities
- 10 Chapter Executive Committee

Greetings,

A big thank you to those that participated in the Walk MS fundraiser to support the National MS Society at Potter Park Zoo on April 26th! We had a good turnout of walkers and a beautiful day for a walk. The group of AGA members and friends raised over \$1,300 in donations for the MS Society and had a lot of fun along the way. Great job walkers!!

As our program year winds down, I invite you to attend our remaining events. Our May 20th luncheon will feature Nick Cook from the Michigan Veterans Affairs Agency speaking on Providing Accountability in Veteran Services and will include our annual election of officers and an awards presentation. Our May 21st webinar will focus on Ethics and is co-sponsored by the Michigan Office of the Auditor General. We are working on plans to partner with Becker Professional Education for a June luncheon and will send you more details as they become finalized.

We look forward to seeing you soon!!

Take care,

Amy Zimmerman

May's Quote:

"There is no satisfaction that can compare when looking back across the years and found you have grown in self-control, judgment, generosity, and unselfishness"

Ella Wheeler Wilcox, American author and poet

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



31



The number of states where the average annual cost of day care is higher than the annual cost of in-state tuition at a public college.

SOURCE: MOTHER JONES | April 14, 2014



**MONTHLY MEETING
TUESDAY
May 20, 2014
11:45**
Capitol View Building
201 Townsend Street
Lansing, Michigan

**PROVIDING ACCOUNTABILITY
IN VETERAN'S SERVICES**

REGISTRATION

Register on-line at www.aga-lansing.org.
Click on events.
Register before Friday, May 16, 2014

COST

\$12 AGA members
\$16 non-members

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



**WEB CONFERENCE
WEDNESDAY
May 21, 2014
2:00pm to 3:50pm**
Williams Auditorium
G. Mennen Williams Building
Lansing, Michigan

**ETHICS – FIGURING OUT THE RIGHT
THING AND THEN HAVING WHAT IT
TAKES TO DO IT!**

REGISTRATION

Register on-line at www.aga-lansing.org.
Click on events.
Register before Friday, May 16, 2014

COST

AGA members - FREE
non-members - \$20

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



**CHAPTER
COMMUNITY
SERVICE
PROJECT**

The Walk for MS took place on April 26, 2014 at the Potter Park Zoo. The group of AGA members and friends raised over \$1,300 in donations.

Those donations will help to support cutting edge research and programs and services for everyone impacted by MS. Ending MS means no one will receive an MS diagnosis again.

Every step matters. Every dollar counts. Every person makes a difference.



May is Tulip Time in Holland, Michigan. The Holland community has been celebrating tulips since 1929 and this year celebrates its 85th anniversary. Holland preserves and celebrates a rich Dutch heritage.

During a visit at the Tulip Time Festival, you can see more than six million tulips decorating city parks, public attractions and city streets. There are six miles of Tulip Lanes through Holland's historic neighborhoods. For more of nature's beauty, explore Windmill Island Gardens, home to manicured gardens with more than 150,000 tulips, a 260 year-old working Dutch windmill and an antique Dutch carousel.

For a more adventurous day, take your family to the Midway Carnival, or have a blast at the Nelis' Dutch Village Family Theme Park, where the history of the Dutch culture comes to life. Continue the Dutch experience at Dutch Marktplaats, a marketplace where you can delight in the tastes, sights, sounds and crafts of 19th century Holland.



PURE MICHIGAN

Perspectives: Do We Really Need the Ethics Training Required of Most Certifications



William D. Miller, CGFM, CIA
AGA National President Elect

The lead-in sounds ridiculous, but I have heard this question more than once. The thought being that once or twice is enough. Nothing could be further from the truth. Annual training fulfills a commitment to excellence and serves as a giant wake-up call.

People see things differently and personal behavior has changed over the decades--what may have been unacceptable yesterday, is acceptable today. There are organizational ethics and personal ethics to be concerned about. As employees, we need to be aware of both and ensure our behavior coincides with the rules.

Organizational ethics express the values of an organization to its employees and/or other entities involved in interrelationships. The ethics rules of an organization identify how the organization will ethically respond to internal or external stimuli.

The organization should have written ethics policies and they should include a code of conduct (coupled with training). These policies should be reviewed annually because organization cultures change with the influx of new leadership. What was a priority under one management group may not have the same priority under a new management group. These types of changes may challenge ethics and conduct as the employee may know it. Ethics rules apply differently to different professions; there are no set rules. The key is to have a set of rules.

Breaches in organizational ethics policies could include managers or higher-level organization executives violating professional boundaries, betraying the trust of subordinates or superiors while engaged in unethical behavior, exploitation of vulnerability, arrogance in behavior and action, behavioral detachment from the organization and blurring of right from wrong.

Personal ethics is all about who you are, as a person, and as an employee. Key components of personal ethics are: honesty, integrity, transparency, confidentiality, respect, objectivity and lawful conduct. Personal ethics can either enhance or hinder accomplishment of the organization ethics program.

The risk to the organization in ethics issues can be explained by the three "feasances". Malfeasance is the hostile, aggressive action to injure the interests of the organization.

Misfeasance is taking inappropriate action or intentionally giving incorrect advice. Nonfeasance is the act of doing nothing when an individual knows an act against the organization is wrong.

Let me give a few examples...

The management including the department director was aware that they were giving free housing to employees. They stretched their explanation for this behavior to being a requirement for employment. However, upon review, they never cleared their actions with the U.S. Internal Revenue Services (IRS) rules to determine if they did meet the qualifications for this behavior. Eleven of the 13 employees did not meet the criteria and were not qualified to receive such benefits. This is unethical behavior on the part of the director and superiors and the taxpayers were harmed because these employees were not paying proper taxes on the property.

The director of a government golf course did not maintain inventories of stock in the pro-shop and sold items at-will without accounting for them. No one knows what walked out the door from this shop. Additionally, the director and assistant pros gave private golf lessons on government-time and pocketed the money. Finally, these officials gave free and discounted golfing rights to the members of the governing board.

A senior manager delegated all management of his organization to subordinate managers so the manager could make nationwide trips to enhance his personal stature in his profession. The manager did not meet the required responsibilities to manage a cost-effective and efficient organization, and ultimately, fraud occurred in the organization.

Ethical issues that may be attributed to personal behavior, could include: running a business from the office (SCENTSY; AVON) on office time, office pools on sports or other issues, social media activity detrimental to the organization, cheating on travel reimbursement claims, personal relationships within the office or with clients or doing something unethical as a payback to the organization for slights viewed by the employee.

Clearly, there are many other examples. The point is an ethical framework must be set for the organization, with regular refreshment of the rules, and compliance by the employees.

To put it bluntly, individuals know when they are breaching ethics. There is that queasiness that erupts during the act or shortly thereafter. When called out for unethical behavior, individuals usually dig the hole deeper by claiming they didn't know the rules or by denying the occurrence altogether.

It is not hard to do things right. It hard to do things wrong. Everyone has a role to play in ethics issues no matter where they are in the food chain. In government, can we afford to have ethics issues when we are dealing with taxpayer money?



David Grinberg

Posted
March 22, 2014



TEN POINT PLAN TO LAND DREAM JOB FOR MILLENIALS, GEN Z AND ALL GENERATIONS

Small children have big dreams. As a kid I wanted to be everything from a NASA engineer to a Major League baseball star.



Yet as most people age and mature their dreams tend to evaporate and morph into something more practical and attainable.

But impractical does not mean impossible. That is, if you're really willing to work for it and go the extra miles.

The future is now, as they say. Therefore I want to share some professional advice for all the teens and 20-somethings pondering their dreams and preparing to embark on their career paths.

Early in college I developed a career plan to help land my dream job. My goal was to work in the White House after graduation in June of 1992.

I was 19-years old. It was 1988 and George H.W. Bush occupied the Oval Office. I had never even heard of Bill Clinton at the time. Yet somehow it all magically worked out in the end.

While this plan is applicable for people of all ages, I think it's especially ripe for a new generation of leaders.

Thus following is a 10-point plan for Gen Z and their Millennial predecessors to help make their professional dreams become reality:

1. Define your vision.

First, one must have a dream. Be bold and think big. Just make sure to be specific.

2. Build Around Your Dream.

Obtain the professional knowledge and expertise to best position yourself in a competitive marketplace. This includes pre- or post-graduate studies, jobs, internships and mentorships early on.

3. Remember the three "Ps":

Perseverance, Positivity and Personality – all of which go a long way toward achieving success of any kind in life.

4. Network, network, network.

Be fearless, relentless and tireless. Knock on every appropriate door and leave no stone unturned.

5. Reject the naysayers.

The bigger your dream is, the more likely people will tell you it's out of reach – if not impossible. But don't let negativity steer you off course.

6. Visualize it.

See yourself having successfully accomplished the goal. Make positive affirmations. Write them down. Create a scrap book. Be passionate.

7. Believe!

Have faith and know in your heart that nothing will stop you and that nearly anything is possible. As 20-something Super Bowl champion quarterback Russell Wilson of the Seattle Seahawks advises, just ask yourself: *why not me?*



8. Expect good luck and timing.

These are the intangible and uncontrollable factors. But the more prepared and well positioned you are, the more likely luck and timing will go your way.

10. Take risks.

Don't be afraid to put yourself out on a limb. Take a leap of faith. Do it while you're young before becoming too cynical and jaded about the world.



11. Never give up.

If you don't succeed at first, then keep trying. Redouble your efforts and revise your strategy periodically, as needed.



By acting on these points and principles in a strategic manner you may soon find unique job opportunities opening up before your eyes.

Your dream job may even materialize, just as it did for me when I was of a certain age.

Early Careers Center

Five Questions to Consider When Deciding to Accept a Promotion

by Robert Half Technology



Your first reaction is that this particular promotion could prove to be a mistake for you professionally -- and maybe personally. At the same time, you're wondering if turning it down will be a career misstep. Doesn't everyone want to climb the corporate ladder? How can you decide which direction is best to take?

The fact that you didn't jump at the opportunity means your inner voice is sending you an important message: This opportunity may not be right for you. But before you commit either way, consider the following five questions:

1. Are you ready to make the step up?

Your boss may be impressed with your recent performance on the job, but does that mean you're prepared to assume more or different responsibilities permanently? Stepping into the ring before you've had the right training or enough practice could result in mistakes that can cause career damage. And while you know being offered this opportunity should boost your self-confidence, you may have a better sense of what you're prepared to do than your boss might.

2. Do you want the additional responsibility?

If you accepted the promotion, would you be expected to work longer hours? Travel frequently? Attend even more meetings? Would you need to supervise others? Manage high-profile (and high-stress) projects? Try to envision how your everyday work experience would likely change if you took on the new role and decide if you like what you see.

3. What might be your next move?

The promotion you've been offered may represent a step up in the organization, but then what? Could you advance further, or would you be stuck on a plateau? For example, if the next chair you could assume is your boss's or that of another senior-level staff member, how long might you have to wait for that opportunity? And when it arises, would you even be considered the favored candidate for the job?

4. Will the role take you away from what you really love?

As an information technology professional, what is your passion? Analyzing systems? Writing code? Testing applications? If accepting a promotion means you would have less time -- or no time -- to engage in the type of work you find stimulating and rewarding, what's the point? You must consider whether a new job with different responsibilities, and the benefits and pay raise that might accompany the position, would be

enough to fill the void if you must let go of other work you truly enjoy.

5. Will the new job disrupt your work-life balance?

Any job change, including a move at your current employer, will have at least some impact on your personal life. So, it's important to determine whether taking on new job responsibilities might leave you with less time and flexibility to devote to activities outside of work. If you suspect there will be a significant imbalance, and you would not be personally content with such an arrangement, then you may want to stick with your work-life status quo.



Turning down the offer without closing the door.

If you decide to turn down the promotion, meet with your boss personally and let her know how flattered you are that she considered you for the role. Explain how much you enjoy working for the company and how glad you are to know your contributions are valued. Then, make clear that you cannot accept this particular offer at this time.

If your boss presses to understand your motivation for refusing the promotion, emphasize that you believe staying in your present position is better for you -- and the company. You might point out that you enjoy your current responsibilities or think that you need more training and experience under your belt before you assume the duties the other job would require.

Of course, there's always a chance your decision not to accept the promotion may prevent you from being considered again for the same role -- or even a different position in the future. But if you're certain the job offered is not the right path for you, at least right now, it's best to decline. Then, do what you can to keep the door open to future opportunities. Communicate with your boss frequently about what you'd like to accomplish at the company and what training and experience you need to become a better employee overall.

**AGA's
NATIONAL
PRESIDENT
2013-2014**

**Mary Peterman,
CGFM, CPA**



Hi, fellow AGA members – I'd like you to meet Mary Leyden from the Boston Chapter. Mary is AGA's 30th member (yes, I said 30th), and still active in the Boston Chapter having served on the Chapter Executive Committee for the last 25+ years. Boston celebrated her at their March training event, and I felt privileged and honored to shake her hand and give her Boston's "Lifetime Achievement Award".

At the same event, I also met and spoke to one of Boston's academic scholarship recipients, a dynamic accounting major with a super-high GPA, and tons of meaningful extracurricular activities.

Experiencing the full-circle of AGA's past, present and future professionals represented at this event, really spoke volumes about the value of AGA in the public sector accountability community, and how our relevancy continues on an upward momentum. Truly exciting!

Besides having the opportunity to speak in Augusta, ME and Boston in March it was also a time of celebration for AGA, as our CGFM certification turned 20! March's CGFM month was a huge success with 45 government organizations officially proclaiming CGFM month. The CGFM certification continues to gain momentum as the recognized certification for public sector financial management professionals, appearing more and more in position requirements and public sector procurements. Want more information on the CGFM certification, visit: www.agacgfm.org/cgfm.

And, spring has finally arrived! The flowers are blooming and AGA is delivering top-quality and relevant training. If you haven't already, be sure to register for the upcoming Government Performance Summit (May 6-7), AGA's Professional Development Training (PDT) event (July 13-16), and/or the CIO-CFO summit (June 3) – save money, earn CPE's, network and get top notch tools and techniques to address our performance and accountability challenges. Visit www.agacgfm.org/Events---CPE/National-Training-Events/Future-Events.aspx.

Finally, I will end this month's Topics column with a quiz for all you financial-type people: What do the following numbers have in common?

\$147
14
\$35
FREE
\$26
\$650
IMMEASURABLE
500%

Visit

www.agacgfm.org/AGA/Membership/Documents/What-is-My-Membership-Worth.pdf and see! If you have renewed your membership – CONGRATULATIONS on being an incredibly wise investor in yourself, your organization and public sector accountability! If you haven't, please hurry before all of your benefits are suspended and you miss the opportunity to be a part of this extraordinary organization.

But, this number is the most important ... **1**

And, that **1 is you** – for it is your investment as AGA members, volunteers, officers, committee and board members, sponsors, staff and thought leaders that make AGA "" relevant organization NOW, and in the FUTURE!

Thank you for this opportunity to serve.

Mary

**ONE BUILDING DIVIDED BETWEEN
TWO COUNTRIES**

David Kidd

<http://www.governing.com/topics/transportation-infrastructure/gov>

Library users and theatergoers in the towns of Derby Line, Vt., and Stanstead, Quebec, have something in common. Besides sharing an international border, they also share a combination library/theater. Completed in 1904, the Haskell Free Library and Opera House was intentionally built astride the border to provide the two communities with a cultural center. A painted line delineating the border runs across the floors of both the library on the ground floor and the opera house above it. In the library, the stacks are in Canada, and upstairs in the opera house, audiences sitting in the U.S. applaud performers on the Canadian stage. Locals say that the Haskell is "the only library in America with no



books" and "the only opera house in America with no stage." There are a few jurisdictional complications. For instance, if the opera house needed to be evacuated, patrons must exit through a newly built fire escape on the Canadian side of the building. As a result, any Americans in the audience would have to immediately report to the immigration office up the road.



CHAPTER EXECUTIVE COMMITTEE MEETING MINUTES

April 9, 2013

CEC Members Present: Chris Bayley, Deb Christopherson, Linda deBourbon, Heather Hammond, Wanda Jones, Charlotte Roper, Susan Saari, Corey Sparks, Karen Stout, Dan Wawiernia, Amy Zimmerman

CEC Members Not Present: Kenji Griffith, Dan Jaroche, Cindy Osga, Anshu Varma

Call to Order and Acceptance of Agenda: Amy called the meeting to order at 12:01 pm. A motion to accept the agenda was seconded and approved.

Minutes: Deb reported that the March CEC meeting minutes were approved via email on April 8, 2014.

Budget and Financials: Dam W. distributed the March 2014 financial statements. Motion made and seconded to approve the March 2014 financial statements and March disbursements of \$3,695.10.

President's Update: Amy participated in a phone call with regional contacts. Educational opportunities and membership renewals were discussed.

Website: The meeting with Mark to review the website administrative processes had to be postponed. Chris will reschedule the meeting. Linda continues to refine the email list as she hears about changes. Wanda will forward names of undeliverable email addresses to Linda.

Chapter Recognition Program: Chris reported we currently have 88 percent of the points needed to attain a platinum award. He will send out a list of potential outstanding items. Everyone should review the point spreadsheet Amy sent out at the beginning of the year.

New Board Succession Planning: Chris reported that he has not heard back from all board members for interest in participating on the next Chapter Executive

Committee. Chris will send an email to remind people who have not responded.

Membership: Amy reported the chapter has 116 members including one new member.

Education: Heather reported that Denise Ennis from Becker Education will sponsor a June 24 luncheon. The topic will be improper payments legislation and mitigation.

Heather distributed a summary of the March PDC evaluations. There were many good comments. The caterer changed from previous years and costs increased significantly. The quality of food was not as good as it had been in the past. Deb suggested the Okemos Conference Center may be a possible place to check for future conferences.

Program Luncheons: Karen reported that the April 22 luncheon is Karen Holcomb speaking on policies impacting Michigan families. All luncheons have been scheduled for this program year. The next luncheon is May 20.

CGFM and CPE Events: Susan reported that 26 people have signed up for today's audio conference. The May audio conference is joint with the OAG.

Community Service: Cindy reported the following was collected for SIREN/Eaton Shelter at the PDC: \$210 in cash and checks, toothbrushes, toothpaste, dental floss, shampoo, conditioner, deodorant, baby food, peanut butter, canned goods, paper towels, tissues, dish soap and baby blankets. Chris, Cindy, and Amy will be participating in the MS Walk.

Communications/CCR: No report.

Awards Update: Wanda reported chapter awards will be presented at the May luncheon.

Old Business: None

New Business: None

Meeting adjourned at 12:46 pm.

Next Meeting: May 14 at the Cass Building. Heather and Anshu will be hosting.



CHAPTER EDUCATIONAL EVENTS



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

Check the chapter website and upcoming newsletters for more information.

~~**September 24, 2013**
Professional Development Conference
Government Accountability
Library of Michigan
4 hours CPE~~

~~**January 29, 2014**
Webinar Conference
Tackling Improper Payments
Ottawa Building, Conference Room 3
2 hours CPE~~

~~**October 28, 2013**
Monthly Luncheon Meeting
Effective Speaking
Capitol View Building
1 hour CPE~~

~~**February 19, 2014**
Monthly Luncheon Meeting
Budget Update
Capitol View Building
1 hour CPE~~

~~**November 6, 2013**
Webinar Conference
Data Analytics
Ottawa Building, Conference Room 3
2 hours CPE~~

March 26, 2014
Professional Development Conference
Government Accountability
LCC West Campus
8 hours CPE

~~**November 13, 2013**
Webinar Conference
Grants Management Reform Update
Grand Tower
2 hours CPE~~

April 9, 2014
Webinar Conference
Fraud Detection and Prevention
Constitution Hall, ConCon A
2 hours CPE

~~**November 18, 2013**
Monthly Luncheon Meeting
Student Externship Program Opportunities
Capitol View Building
1 hour CPE~~

April 22, 2014
Monthly Luncheon Meeting
Michigan League for Public Policy
Capitol View Building
1 hour CPE

~~**December 11, 2013**
Webinar Conference
Ethics – Taking the High Road
Constitution Hall, Brake Room
2 hours CPE~~

May 20, 2014
Monthly Luncheon Meeting
Accountability in Veteran Services
Capitol View Building
1 hour CPE

~~**January 22, 2014**
Monthly Luncheon Meeting
Income Tax Update
Joint Meeting with SAAABA
Capitol View Building~~

May 21, 2014
Webinar Conference
Ethics
G. Mennen Williams Building
2 hours CPE



MEMBER NEWS

Member Anniversaries

Mary Cupp, CGFM	24 years
Uday Malavia, CGFM	22 years
Howard Pizzo	17 years
Kenji Griffith, CGFM	9 years
Corey Sparks	7 years
Dan Wawiernia	7 years
Gary Simpson	4 years
Irene Mongrain	3 years
Mennah Tallah Gwifel	1 year

New Member

Michael Desnoyer
Michigan Department of Transportation



CHAPTER FINANCES

Balance Sheet at February 28, 2014

Assets	
Current Assets:	
Checking Account	\$ 4,409
Pay Pal Account	\$ 386
Total Assets	\$ 4,795
Liabilities and Net Assets	
Unrestricted Begin Fund Balance	\$ 4,845
Income (Loss)	\$ 50
Total Liabilities and Net Assets	\$ 4,795



OTHER EDUCATIONAL OPPORTUNITIES



West Michigan AGA

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

May 28, 2014

Characteristics of Effective Audit Committees
City of Grand Haven
1 hour CPE

July 22, 2014

Quarterly Webinar
2014 Single Audit Update
1 hour CPE

National AGA

To register for events, visit www.agacgfm.org



May 6-7, 2014

Government Performance Summit
Washington D.C.
14 hours CPE



July 13-16, 2014

Professional Development Training
Orlando, Florida
24 hours CPE



September 15-16, 2014

Internal Control and Fraud Prevention
Washington D.C.
14 hours CPE

SAAABA

To register for events, visit www.saaaba.com

May 20, 2014

Michigan's Economic Statistics
Murray D. Van Wagoner Building, Lansing, Michigan
1 hour CPE

Western Michigan ISACA

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

May 29, 2014

ISACA/IIA Spring Seminar
LCC West Campus, Lansing, Michigan
8 hours CPE





Chapter Executive Committee 2013-2014

Platinum
Chapter

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See the Chapter's Annual Citizen Centric Report on the website.

www.lansing-aga.org

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