



Message from the Chapter President



It is hard to imagine that summer is coming to a close and a new program year

for the AGA Greater Lansing Chapter is getting underway. We have already gotten started with an audio conference in late August and we are days away from our fall seminar. Our chairs for our programs and education have already gotten dates set for all of our events for the year. With a great team like that, I can easily look forward to a great year for our chapter while I have the privilege of serving as chapter president. As always, we as chapter leadership welcome your comments and suggestions, although naturally, not all can be implemented.

I am hoping to see most if not all of you at various ones of our events. We have six luncheons planned, seven more audio conferences, the half day seminar on September 19th and a full day seminar in March. So there are many opportunities to join us.

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Deb Christopherson, CCFM

Eye Opener



8,000

The number of Americans that will turn 65 every day for the next two decades.

To explore the impact of this generational shift through in-depth stories, data, and interactive content, go to governing.com/generations.

SOURCE: GOVERNING | NATION | SEPTEMBER 4, 2012

Where's that lighthouse?

see page 4 for the answer



A



B

2012 Fall Professional Development Conference

The Changing Environment in the Government Accountability Community

Wednesday, September 19, 2012
8:00am – 11:45am
Library of Michigan
702 W. Kalamazoo Street, Lansing, Michigan

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

Registration Ends Friday, September 14, 2012

- 7:30 – 8:00 Registration. Coffee, juice, continental breakfast.
- 8:00 – 8:05 Welcome and Opening Remarks
- 8:05 – 8:55 **Public Health Institute – Public Private Partnerships**
Betsy Pash, Detroit Department of Health and Wellness Promotion
1.0 hour CPE Other
- 8:55 – 9:45 **GASB Review and Update**
Lisa Craft and Paul McDonald, State of Michigan, Office of Financial Management
1.0 hour CPE Accounting
- 9:45 – 10:00 Break
- 10:00 – 10:50 **Statewide Single Audit**
Laura Hirst, State of Michigan, Office of the Auditor General
1.0 hour CPE Auditing
- 10:50 – 11:40 **Cybersecurity**
Rich Reasoner, State of Michigan, Cybersecurity and Infrastructure Protection
1.0 hour CPE Other
- 11:40 – 11:45 Closing Remarks

\$40 for AGA members \$60 for non-members	Payment	Questions?
MAIN ID 2521858718-005	<ul style="list-style-type: none">can be made by credit card when you register on-linechecks can be sent to AGA at PO Box 12159, Lansing, MI 48901checks or cash can be accepted at registration	contact Heather Hammond hammondh@michigan.gov 517-241-9405
qualifies for 4 hours of CPE		

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

Book Drive for Capital Area District Library

Chapter Community Service Project

Have any books at home collecting dust and taking up space?
Clean off your shelves and support the community. Donate your books for a good cause.
A collection box will be at the conference for your convenience.



MONTHLY MEETING TUESDAY OCTOBER 23, 2012 11:45

Capitol View Building
201 Townsend Street,
Lansing, Michigan

DOING MORE WITH LESS

Paul's presentation will share practical strategies about surviving and thriving in resource restricted environments. Specifically, participants will leave with:

- Team building strategies that will create a more unified and harmonious department
- Practical strategies to evaluate, assess, and improve your department's effectiveness
- Practical negotiation and proposal strategies to use with other levels of management

REGISTRATION

Register on-line at www.aga-lansing.org, click on events. Register before Friday, October 19.

COST

\$12 AGA members

\$20 non-members

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



About the Speaker

Paul Artale is a professional keynote speaker, trainer, and facilitator.

A veteran of the education sector, Paul is no stranger to having a lack of resources (human, financial, and technological). Despite these shortcomings Paul has been able to maximize his organizational effectiveness and output. Overcoming adversity is something that Paul knows well as he has overcome physical disability in his life. Paul's attitude comes from his background as a former college football coach and player and is instrumental in the "you can do it" attitude.

Paul is currently working on his PhD in Higher Education Administration at Michigan State University with an emphasis in Labor and Industrial Relations. He is also involved in leadership development for which he was awarded the Lorimer Fellowship from Michigan State University in 2011 and the Wilson Fellowship for Labor and Industrial Relations in 2012.



Search Engines with E-Signatures Come to California

By Sara Rich
April 6, 2012

In a criminal investigation, time can be of the essence. So to speed up the process for approving search warrants, the Butte County, Calif., District Attorney's Office announced it has implemented e-signature technology so judges can sign off on search warrants more quickly.

[Butte County](#) DA Mike Ramsey said moving to digital signature technology was a significant step — a move he believes made Butte the first county in California to adopt the e-signature technology for search warrants. In 2010, [California law](#) was amended to allow for electronic signatures to be used for warrant authorization.

In the past, local officers had to prepare search warrant affidavits and orders, then they had to be reviewed by a deputy district attorney. Once reviewed, the paperwork was physically taken to a judge's office or home for the judge's review and handwritten signature. Because of the distance between an officer's location and a judge's office or home, the physical transportation of those documents could add an hour or more to the process of obtaining a search warrant.

For after-hours use, judges are issued iPads for reviewing and signing off on search warrants, according to the announcement.

The county selected DocuSign — a California-based company — for the digital signature capability. Government entities such as the city of Seattle, the Wisconsin Department of Children and Families, and the Regional Transportation Commission of Southern Nevada already have implemented DocuSign.

According to the company, officers don't need to install or learn additional software. After an officer sends in the search warrant authorization request, the officer can enter a judge's contact information, which then is immediately sent to the judge for the digital signature — a process that can take only minutes to complete.

"Law enforcement locally is constantly searching for new and innovative ways to cut costs and increase public safety," Ramsey said in a statement. "This is just another step on that path."

Source: [govtech.com](http://www.govtech.com/public-safety/Search-Warrants-With-E-Signatures-Come-to-California.html)
<http://www.govtech.com/public-safety/Search-Warrants-With-E-Signatures-Come-to-California.html>



STATE TAX CODES IN NEED OF REPAIR

State revenue systems are antiquated relics. The bases used for state taxes no longer reflect the economic activity that takes place within them. How revenues are raised has little relationship to either the benefit received or costs incurred in providing state services. With reduced resources to meet needs, the battle over the shrinking pie promises to become increasingly intense, as the slices become thinner.

Hope springs eternal, however. These harsh economic times will, by necessity, lead to a reconsideration of how state revenue systems are designed and should perform. Topping the list of reforms should be a simplification of state tax codes. They are filled with a legion of special treatments that could very well lead to a state's fiscal destruction. I am not a voice in the wilderness. Economists of all ideological stripes agree that simple tax systems that have broad bases and can use low rates to raise revenues are the least disruptive to markets, foster economic growth and are the most efficient way to raise revenues.

The most egregious difficulty in having state tax systems attuned to the realities of the 21st century has been the widespread use of tax "preferences." Those are the deductions, credits and reduced tax rates that provide more favorable treatment to privileged forms of income, behavior and types of taxpayers. Be it to encourage fuel-efficient cars, new plant locations, movie production, spaceport construction or to help the lame and meek, even the tightest state budget seems to have room to squeeze in yet another tax preference loophole.

The consequence of such a bounty of tax expenditures is to produce de facto public spending that takes place outside of the budget. In other words, unlike expenditures that undergo the appropriation process, the costs of such tax breaks never show up in the state budget. One can read a state's budget cover-to-cover and see nary a mention of the revenue forgone to accomplish the objectives of the tax break. As a result, the favored activities, and those firms and individuals that benefit, fall below the budgetary radar screen. Once enacted in the tax code, the tax expenditures' veiled life goes on forever, typically unmolested and unaccountable for whatever public purpose they are meant to achieve.

John E. Peterson is GOVERNING's Public Finance Columnist. He is a Professor of Public Policy and Finance at the George Mason School of Public Policy.



State tax codes are filled with a legion of special treatments that could very well lead to a state's fiscal destruction.

This is not to say all tax preferences are bad. Many are sound in logic and practice. For example, some make the state and federal tax codes consistent and help avoid double taxation. But using the tax expenditure device can be addictive and is unusually tempting to tax-cutting legislators. How else can they simultaneously say they are cutting taxes and yet "financing" the preferred activities? What is left out of this calculus is that real money is being transferred from public coffers to pay for selected activities and their beneficiaries. In the wake of this ill-begotten largess is left a complicated, Swiss-cheese tax code, where special interests are served and the general welfare is largely ignored.

Several states have taken steps to get a handle on their tax expenditures. But in most states, information about them is sparse and scattered; substantive analysis of their impact is insufficient or missing. Regularly publishing a comprehensive tax expenditure report that is incorporated into the overall state budget process is needed. That report should specify the intended public purpose of each tax break, describe who benefits and by how much, and give an estimate of total cost in terms of forgone revenues that would be collected were the preference not to exist. Most important, the tax preferences should be subject to limits on their duration and examinations of their effectiveness before any re-enactment.

Hard times bring hard choices. When potential tax dollars are spent on giving tax breaks that reduce revenues, the taxpayers need to know about it. That's my pie you're slicing thinner.

Source: *governing.com*
<http://www.governing.com/topics/finance/col-state-tax-codes-need-repair.htm>

Answers: Where's that lighthouse?

A. Eagle Harbor

The Eagle Harbor Lighthouse sits on a rocky outcropping from the Keweenaw Peninsula. Congress passed an appropriation of \$4,000 for the construction of a light to guide mariners into Eagle Harbor in March 1849. Records indicate the light may have been first exhibited in the spring of 1851.

B. Grand Island East Channel

Grand Island stands at entrance to Munising Bay. In order to minimize the cost of the building it was a timber frame construction with wood siding as opposed to the more common brick and stone structures. The East Channel Light was first exhibited on August 15, 1868.

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.

You may pay by credit card when you register on-line.

Check the chapter website and newsletter for
updated educational opportunities.

October 23, 2012

Monthly Luncheon Meeting

Doing More with Less
Capitol View Building
1 hour CPE

February 27, 2013

Audio Conference

Internal Controls
Constitution Hall
2 hours CPE

November 13, 2012

Monthly Luncheon Meeting

To Be Announced
Capitol View Building
1 hour CPE

March 13, 2013

Audio Conference

Government Financial Management
Constitution Hall
2 hours CPE

December 12, 2012

Audio Conference

Just Ethics
Constitution Hall
2 hours CPE

March 26, 2013

Professional Development Conference

Government Accountability Topics
LCC West Campus
8 hours CPE

January 9, 2013

Audio Conference

Government Financial Management
Constitution Hall
2 hours CPE

April 17, 2013

Audio Conference

Internal Controls
Constitution Hall
2 hours CPE

January 15, 2013

Monthly Luncheon Meeting

To Be Announced
Capitol View Building
1 hour CPE

April 23, 2013

Monthly Luncheon Meeting

To Be Announced
Capitol View Building
1 hour CPE

February 6, 2013

Audio Conference

Fraud Prevention
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

To Be Announced
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

October 17, 2012

Governmental Accounting Training Series Level 1
 Rehmann Group Office, Grand Rapids Michigan
 8 hours CPE

October 23, 2012

GASB 67/68, New Pension Standards
 Webinar
 1 hour CPE

January 23, 2013

Governmental Accounting Training Series Level 2
 Rehmann Group Office, Grand Rapids Michigan
 8 hours CPE

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



September 24-25, 2012

Ronald Regan Building and Internal
 National Trade Center
 Washington, D.C.
 14 hours CPE

Western Michigan Chapter ISACA

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

September 20, 2012

Chapter Meeting
 MSFCU, East Lansing

October 18, 2012

Fall Seminar
 LAFCU, Lansing

Chapter Executive Committee

2012-2013

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