



Message from the Chapter President



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So April arrives as we approach the end of this AGA year. We have two remaining programs and two remaining audio conferences. During March we enjoyed an excellent conference, a lot of very good speakers.

If you still have not renewed please do so soon. Just a reminder of the opportunity to remain a member at a much lower cost as a retiree, that is available only for totally retired people not working in any accounting or financial capacity. There is no separate fee for CGFM nor do you need to obtain CPE to use the "CGFM – Retired" designation.

Recently I have had people approach me both about membership and also studying for the CGFM exams. Consider obtaining your CGFM certification, in addition to the credential, the need for CPE gives additional networking opportunities. I know I am late for CGFM month, but it is never a bad time for promoting that.

Enjoy your spring and hope to see you at one of the upcoming events.

Deb Christopherson, CGFM



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

4



The number of state legislatures that meet every other year instead of annually.

SOURCE: GOVERNING | NATION | MARCH 14, 2013





AUDIO CONFERENCE
WEDNESDAY
April 17, 2013
2:00pm to 3:50 pm
 Ottawa Building
 Conference Room 2
 Lansing, Michigan

INTERNAL CONTROL CONSIDERATIONS IN A SHARED ENVIRONMENT
 2 hours CPE

Many government agencies have adopted shared services and others are considering it as a way to save resources in challenging budget times. This new way of conducting business brings risks, as well as benefits, however. This audio conference will introduce internal control concepts as they apply to the shared services environment in government.

The first segment will provide an introduction to shared services and an outlook on where the federal government second segment will feature the perspective of a shared services Center of Excellence (COE), the USDA National Finance Center. The final segment will address user agency control responsibilities, including a discussion of SSAE16, Reporting on Controls at a Service Organization.

Speakers:

- Adam Goldberg, Executive Architect, Office of Financial Innovation and Transformation, U.S. Department of the Treasury
- Gil Hawk, Chief Information Officer, USDA National Finance Center
- Francois Barnard, Manager, MorganFranklin
- Geoff Harkness, Managing Director, MorganFranklin

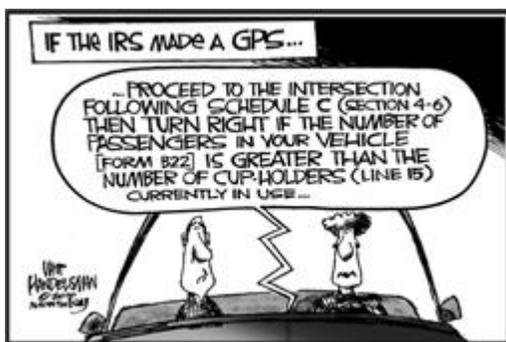
REGISTRATION

Register on-line at www.aga-lansing.org.
 Click on events.
 Register before Tuesday, April 16, 2013

COST

AGA members - free
 non-members - \$20

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



MONTHLY MEETING
TUESDAY
April 23, 2013
11:45 am
 Capitol View Building
 201 Townsend Street
 Lansing, Michigan

State of the State Budget
 1 hour CPE

REGISTRATION

Register on-line at www.aga-lansing.org.
 Click on events.
 Register before Friday, April 19, 2013

COST

\$12 AGA members
 \$20 non-members

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

About the Speaker

As DTMB director, Nixon heads an agency of nearly 2,700 employees providing a full range of services to Michigan's citizens, businesses, state agencies, state employees and retirees. In this role, Nixon is leading the department's mission of providing vital administrative and technology services to enable Michigan's reinvention, with the vision of making the State of Michigan one of the most innovative and responsive governments in the world.

Nixon is a Certified Public Accountant who came to Michigan from the State of Utah, where he served Governors Jon Huntsman and Gary Herbert as Director of the Governor's Office of Planning and Budget from 2006-2010. Prior to his appointment, he served as the Chief Financial Officer and Deputy Director of the Utah Department of Workforce Services. Nixon also has experience as the CFO of a privately held golf company and was a professional in the financial services industry.

In 2012, Nixon was named Public Official of the Year by Governing magazine, which cited his role in Michigan's turnaround. He was also named one of Government Technology magazine's Top 25 Doers, Dreamers and



John E. Nixon

Drivers in 2012, recognized for cutting through the public sector's barriers to innovation to reshape government operations for the better. He also was honored as the 2012 Outstanding CPA in Government by the Michigan Association of Certified Public Accountants. In 2008, Nixon was named Chief Financial Officer (CFO) of the Year for the public sector by Utah Business Magazine and was also recognized as one of

Utah's Forty Under Forty top business leaders. He was Adjunct Professor in the MPA program at the University of Utah and he served as President of the National Association of State Budget Officers (NASBO) in 2010.

Nixon holds a BS degree in Corporate Finance from Brigham Young University and an MBA with an emphasis in Information Technology from the University of Utah.

From the AGA National President

EVELYN A. BROWN, CGFM-RETIRED



My visit to the Tallahassee Chapter's 'Governmental Accounting Conference' in February was outstanding. This chapter's continued pattern in the tradition set forth for an outstanding program and delivery of subject matter relevant to its members and the profession. The chapter, led by president, Jim Maxwell, gave a warm welcome to an audience of over 274 attendees.

Representation at the conference included key officials from federal, state and local government, as well as the private sector. Speakers included: Marcia Buchanan, assistant director, Government Auditing Standards, U.S. Government Accountability Office; Senator Bill Montford, as well as, Lisa Norman and Marilyn Rosetti, Florida Auditor General's Office; Lisa Parker, Project Manager, Governmental Accounting Standards Board (GASB); Lance de-Haven Smith, professor, Florida State University; Lynda Dennis, professor, University of Central Florida; Angela Poole, AMP Professional Services; Dan Manley, Director, KPMG; Melinda Cowen, Creative People Consulting; and, Bobby Derrick, Past National President. Sam McCall, Past National President, and Helena Sims, AGA's Director of Intergovernmental Programs, were also in attendance, and I had the opportunity to meet and talk with many of the AGA members, sponsors, and potential AGA members attending the conference.

I would like to express a special thank you to the Tallahassee Chapter and its members for the very warm welcome and hospitality offered during my visit, and for the opportunity to see the Florida State University campus' impressive architecture and beautiful surroundings.

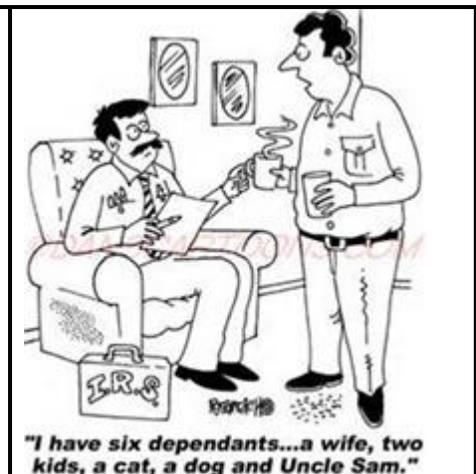
During my discussion with Sam McCall and Jim Maxwell, I had the opportunity to read the Citizen-Centric Reports they prepared for their respective organizations. The composition and content of the reports were of a spectacular caliber.

One of the key actions accomplished in the February National Executive Committee (NEC) meeting was the establishment of the executive search Committee. As previously reported, AGA's current executive director, Relmond Van Daniker, DBA, CPA, will retire Sept. 30, 2014. AGA needs to identify, evaluate, interview and select a new executive director. A working group has been charged with spearheading this initiative and recommending a candidate to the NEC. The group consists of AGA Past National Presidents (PNPs), Past National Treasurers (PNTs) and past NEC members who are leaders from the federal, state, local and private sectors familiar with the government accountability community, the nature of the executive director position, and the needs of the association, and its membership.

Joseph Oliva, CPA, CGMA, Office of Special Plans and Operations, is chairman of AGA's Professional Ethics Board, and a member of the Northern Virginia Chapter. Mr. Oliva provided the NEC with updates on the Ethics Board's activities, and reported that vacant positions are actively being filled.

Following the NEC meeting, I attended AGA's 11th NLC training event, and what a conference it was! Feedback from attendees was very positive and many compliments were received. And, to quote one of the attendees, "We want to compliment AGA for presenting one of the most informative and high-level conferences that I have attended." We would be remiss if we did not acknowledge the hard work and outstanding program delivery of the technical committee co-chairs, Douglas A. Glenn, CPA, CMA, Deputy Chief Financial Officer, U.S. Department of the Interior; Kevin T. Greer, CPA, PMP, Executive Director, Federal Finance and Performance Management, Accenture, and John Reidhead, CPA, Director, State of Utah Division of Finance, Department of Administrative Services, the committee members, the national office staff and our executive director. We sincerely thank you for your commitment to excellence and the delivery of an outstanding NLC program.

Over the coming months, AGA, as well as, our counterpart organizations will continue to face and address many challenges. With your help and support, AGA will continue to strive and succeed in advancing government accountability, and maintaining our strong partnerships.



Building a Culture of Efficiency in Government

POSTED BY STEPHEN GOLDSMITH | MARCH 20, 2013

Public officials committed to balancing their budgets in these difficult times understand that they have only so much political capital to deploy. They often concentrate exclusively on big cuts and larger structural changes, brushing off the opportunities for small savings that seem to be merely distractions.

Yet perhaps what we once thought of as trade-offs -- "I can only do so much, so let's concentrate on the big items" -- is really a false choice. The right answer incorporates both: completely rebuilding some program budgets while transforming others through incremental efficiency improvements. Officials who force attention to harvesting small savings develop a culture intolerant of waste at any level, building a consciousness that every dollar spent comes out of someone else's pocket. A culture of efficiency induces changes throughout the governmental entity that not only build up to real money but also increase the likelihood of big ideas emerging from emboldened employees.

Through partnerships and bottom-up initiatives, government can do more with less in ways that might have been impossible to push through without the mandate of lower tax revenues. As these small improvements set a new norm of constant reinvention, they will produce substantial savings and better services, culminating in better, faster, cheaper government.

I recently spoke with Anthony Foxx, the mayor of Charlotte, N.C., who has been doing exactly this. Rather than accepting tight times as a reason to scale back key services, Foxx is treating it as an opportunity to source innovation from multiple sectors to make his administration more efficient. These fixes aren't fancy, but they are effective and have allowed the city to continue to provide the services expected by its residents.

Here's just one example: A third-party study found that the city could improve its recycling program by combining bigger receptacles with less frequent pickups to both save money and improve participation. This small change was made, and now the system is working better than before. It's expected to save the city about \$40 million over 10 years.

Similarly, other cities have been able to produce significant savings by replacing their downtown trash cans with solar compactors. Philadelphia did this in 2009, saving \$900,000 in the first year and repurposing 24 of its 33 downtown waste-pickup employees to a new citywide recycling program. Small efficiencies often offset what otherwise would be service cutbacks. As I've put it in the



Steven Goldsmith is a professor of government at Harvard Kennedy School. He was formerly the two-term mayor of Indianapolis and deputy mayor for operations for New York City.

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past, dieting, no matter how difficult, beats amputation as a weight-loss device every time.

Efficiency improvements need not come only from the outside. In Charlotte, city workers provide feedback and proposals for innovation, and the government cultivates a receptive culture that acts on their proposals. Employees doing the job possess valuable insights that can inform and improve processes. I saw this first-hand when I was mayor of Indianapolis, where city workers filling cracks in the road or picking up the trash invariably had usable ideas to improve their routes, trucks or other equipment. In Charlotte, Mayor Foxx has worked hard to promote a culture among managers and leadership to be receptive to these suggestions.

The public also can be a valuable resource for these kinds of improvements. When I was a deputy mayor of New York City, we placed an icon on the city's website asking residents to send us their ideas to improve efficiency. Thousands of suggestions rolled in, many as simple as turning off the escalators in city-owned buildings at night.

Small savings that aggregate into big numbers also can be found through investments in administrative systems. When Houston was facing a budget crunch in 2010, the city decided to do what may have seemed counterintuitive: It invested \$12.8 million in a new time-management system for its workforce. Among other advantages, the new system allows for previously impossible analysis of employees' work time, yielding more effective scheduling and avoiding unnecessary and expensive hiring and overtime. I'll be looking more closely in a subsequent column at how Houston is producing savings from this system, but the key is that by providing much better information, along with a culture that encourages supervisors to use that information, the city will produce continuing efficiencies in an area as straightforward as time and attendance.

A government that ignores small savings creates a culture that will miss the big opportunities as well. With a culture of openness to good ideas for efficiency regardless of the scale, coupled with the right data, constant improvement will become the norm rather than the exception.

Ben Weinryb Grohsgal contributed to the research and writing for this column. He is a research assistant at the Ash Center for Democratic Governance and Innovation and a student in the master's in public policy program at the Harvard Kennedy School.



Best Advice: Down But Not Out

I'm sitting in floor seats at one of my Golden State Warriors basketball games late last season after I had also recently become an owner of the Los Angeles Dodgers professional baseball team and it was about 9 pm at night. The team was behind 2 points in the closing minutes of the game. I grimaced and held my fists to my eyes as one of our key players missed two crucial foul shots in a row. The game continued in a bit of a downhill spiral for another minute or so.



Suddenly, I was pinged on my Smartphone and it was Pat Riley, the President of the Miami Heat. He happened to be watching our game from his bedroom at home in Miami around midnight. He exhorted, "don't do that! Losing is part of the game! Listen to these statistics... you play 82 regular season basketball games, maybe some playoffs...and maybe 164 baseball games, and maybe a bunch post season games for as much as 270 games a year. You are going to lose a lot! A lot! Get used to it! It's a crucial part of the process! That behavior doesn't help you or your team. You've got to always remain visibly positive! Managing losses is a challenge you must be up to! You can never give in to it!"

Peter Gruber on why it's important to lose – a lot.

Winning is as much about attitude as aptitude especially when the chips are down. Pat's advice became key to me. Leadership is about providing inspiration to your team, not just perspiration. It's about recognizing that winning and losing are often very close together. You as a leader must recognize that success has many fathers and failure is an orphan. That's when your leadership is most needed.

Michael Jordan, arguably the greatest NBA player of all time, credits his attitude about failure as a critical driver behind his enormous success. Having recently celebrated his 50th birthday at the All Star game, I am reminded of a quote he once made that elegantly punctuates this process:

"I have missed more than 9,000 shots in my career. I have lost almost 300 games. On 26 occasions I have been entrusted to take the game winning shot, and I missed. I have failed over and over and over again in my life. And that is why I succeed."



Peter Gruber
CEO, Mandalay Entertainment,
Owner Golden State Warriors and
Los Angeles Dodgers, #1 Bestselling
Author, Tell to Win

Interesting Facts About the IRS

When it was first created, the IRS was known as the Bureau of Internal Revenue. In the 1950s the name was changed to the Internal Revenue Service.

The initial income tax was only 3% on individuals making over \$800. Today the top tax bracket is 35%.

The IRS was created by President Abraham Lincoln during the Civil War to help pay for military expenses.

In order for the IRS to print the necessary forms and documents over 300,000 trees are cut down every year.

Prior to the introduction of the Taxpayer Bill of Rights in 1998, the burden of proof was put entirely on the taxpayers, meaning taxpayers had to prove themselves innocent.

The IRS sends out an average 8 billion pages of paper every tax season. If all the pieces of paper were laid out end to end, it would wrap around the earth 28 times.

The federal government spends \$200 billion per year on federal tax compliance, which is more money that it takes to produce all of the cars in the United States.

The United States Tax System is widely known for being confusing and difficult to understand. Therefore, 60% of tax payers seek professional help preparing their tax returns.

The average family pays 38% of their total income to the IRS, which is more than the average family spends on food, clothing, and shelter combined.

The IRS employees over 114,000 people. That's double over the CIA and five more times than the FBI.

The federal government spends about \$10 billion per year to pay the IRS's 114,000 employees.

The Tax Lady Roni Deutch and her law firm Roni Lynn Deutch, A Professional Tax Corporation have been helping taxpayers across the nation settle their IRS wage garnishments for over seventeen years.

Article Source: http://EzineArticles.com/?expert=Roni_Deutch



MEMBER ANNIVERSARIES

04/22/1993 Lisa Mazure, CGFM
 04/14/1998 Therese Regner, CGFM-Retired
 04/01/2005 Dave Quigley
 04/01/2005 Fern Wilson
 04/01/2006 Charlotte Roper, CGFM
 04/01/2006 Jean Young
 04/01/2008 Matt Gardner
 04/01/2009 Angela Richards

WELCOME NEW MEMBER

Kavita Bankapur, Public Service Commission

WELCOME RETURNING MEMBER

Dan Jaroche, Office of the Auditor General



CHAPTER FINANCES

Balance Sheet at February 28, 2013

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



CHAPTER EXECUTIVE COMMITTEE MEETING MINUTES

MARCH 13, 2013

CEC Members Present: Deb Christopherson, Tom Colosimo, Linda deBourbon, Heather Hammond, Charlotte Roper, Susan Saari, Karen Stout, Corey Sparks, and Amy Zimmerman

CEC Members Not Present: Karine Akopov, Cindy Osga, and Dan Wawiernia

Call to Order: The meeting was called to order at 11:58 am.

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 February 18, 2013.

Treasurer's Report: February financial statements were distributed. A motion to approve the February financial statements and February disbursements of \$561.11 was seconded and approved. Some budgeted revenue items and fund balance were discussed. It does not look like some budgeted revenue projections will be met. Ways to reduce expenses and increase revenue were discussed.

Community Service: Charlotte reported the next Muscular Dystrophy Lock-Up fundraiser is July 18, 2013.

Education: Heather reported the Spring PDC flyer was sent out. The CEC will have dinner at the Lexington Hotel with the AGA National President the evening before the PDC.

Program Luncheons: Next luncheon is April 23, 2013. John Nixon will speak about the State budget.

Awards: The awards committee met on March 12, 2013 to review the award nominations. Awards will be given at the PDC and May luncheon meeting.

Communications/Newsletter: Newest newsletter is on the website.

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

CGFM and CPE Events: The next audio conference is scheduled for today. The topic is government contract management. National is sponsoring a webinar on March 28, 2013 on sequestration. This will be at no cost to the chapter.

Website: Linda recommended we use the templates provided by the National Office for our website redesign. She has the name of an AGA member of an Ohio chapter who has used the templates. Moving the website off Affiniscape could provide significant savings.

Old Business: None.

New Business: Who on the current CEC is interested in serving on next year's CEC? President Elect Amy Zimmerman wants to have separate newsletter and membership chairpersons next year. Deb will mention we are looking for board members during her introduction at the PDC.

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

Next Meeting: Wednesday, April 10, 2013. Heather Hammond will be hosting. Location TBD.



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
 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 23, 2013

Webinar
 Subrecipient Monitoring
 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

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

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 ACFE

Register online at www.lansingacfe.org

April 25, 2013

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



Chapter Executive Committee

2012-2013

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