

# Disclosures

# **GREATER LANSING CHAPTER**

November 2017



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## Vision

AGA is the premier association for advancing government accountability.

# **Mission**

AGA is a professional association advancing government accountability, transparency, and leadership by promoting education, certification, innovation, and collaboration across all levels of government and stakeholders.

# Values

Service, Accountability, Integrity, Leadership

# UPCOMING EVENTS

Webinar Monthly Luncheon Meeting

see page 2 for details



# BE THANKFUL EVEN FOR THE TOUGH STUFF

# BE THANKFUL FOR ...

- The mess to clean up after a party because it means you are surrounded by friends.
- The taxes you pay because it means you are employed.
  - The clothes that fit a little snug because it means you have food to eat.

A lawn that needs mowing, windows that need cleaning, and gutters that need fixing because it means you have a home.

All the complaining you hear about our government because it means we have freedom of speech.

The space you find at the far end of the parking lot because it means you are capable of walking.

The huge heating bill because it means you are warm.

- The lady behind you in church that sings off key because it means you can hear.
- The piles of laundry because it means you have clothes to wear.

Weariness and aching muscles at the end of the day because it means you have been productive.

The alarm that goes off every morning because it means you are alive.

# Author Unknown



# 5,700

Number of buildings destroyed by wildfires in California in one week. One blaze alone, the Tubbs fire, has incinerated more than 5,100 structures, making it the single most destructive fire in state history.



SOURCE: AP/The Southern Illinoisan I September 22, 2017



WEB CONFERENCE WEDNESDAY November 15, 2017 2:00pm to 3:50pm Ottawa Conference Center Room 6 Lansing, Michigan

# SPOTTING FRAUD IN YOUR ORGANIZATION

You will learn to how to spot an embezzler and what to do about it. You will learn how to prevent employee schemes, including conspiracies. You will learn about the psychology of a sociopath and how to know when one is working in your midst and how to MI minimize the sociopath's negative impact on the organization.

# SPEAKER

Chuck Witlock, Expert White Collar and Cyber Crime Business Security and Fraud Prevention

# REGISTRATION

Register on-line at www.aga-lansing.org. Click on events. Register before Monday, November 13, 2017

AGA members - FREE non-members - \$20

CPE 2 hours, Ethics

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



MONTHLY MEETING TUESDAY November 21, 2017 11:45 Victor Building, Sigma 8 201 N. Washington Sq. Lansing, Michigan

# TAKING CARE OF MICHIGAN'S VETERANS

You will learn the history and future of veteran's homes in Michigan. How homes are funded throughout the country and funding for the construction of new veteran's homes. You will also learn about the history of the Michigan Veterans Trust Fund and future funding challenges.

# SPEAKERS

Brad Slagle, Director Michigan Veterans Trust Fund Lindell Holm, CEO Michigan Veteran's Health System

# REGISTRATION

Register on-line at www.aga-lansing.org. Click on events. Register before Friday, November 17, 2017

# COST

\$12 AGA members\$16 non-members

CPE 1 hour, Other

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

# THANK YOU

The Greater Lansing AGA Chapter would like to thank our member, Jerry Herman, for his service to our country. Jerry was in the United States Army from 1954-1956.

Jerry is also a charter member of the Greater Lansing AGA chapter and we are proud he has been a member of the chapter for over 37 years.



# HOW TO DETERMINE IF THE BALLS YOU ARE JUGGLING ARE RUBBER OR GLASS

#### By Scott Elbin, Executive Coach

In my work as a coach and speaker to corporate leaders, I hear a lot of stories about how many balls people are trying to juggle at once. There are at least three big factors driving these stories. First, most leaders in most organizations are expected to continuously do more with less. Second is the ability to do practically anything from your smartphone that you could do at your desk. Third, is that, unless you set and enforce some boundaries, that smartphone can make you instantly available to anyone who has your email address or phone number.

Those conditions can make juggling all the balls a pressure-filled challenge. How do you keep all the balls in the air without dropping something important or driving your health and well-being off a cliff?

For years, I've been talking with my clients about the importance of understanding the difference between when something needs to be perfect and when good enough is good enough. They usually get the distinction between perfect and good enough, but often have a hard time determining when it needs to be one instead of the other.

Lately, I've started offering a different way to think about the juggling challenge. Somewhere along the way, I've heard someone say that you can juggle a lot more balls if you recognize that some balls are made of rubber and others are made of glass. Rubber balls bounce. Glass balls shatter.

You can drop the rubber balls and usually recover easily enough. Drop a glass ball and you're likely done with that one. The visual metaphor of juggling rubber balls and glass balls is easy to grasp. It still raises the issue, though, of how do you tell the difference between the two?

Here's a checklist of questions that can help:

What's the long-term impact of this ball? This question gets to the root of how much the ball you're juggling really matters. Remember, this question applies to all of the balls you're juggling, not just your work-related balls. For most people, family, health and well-being matter as much or more than work. One way to get a handle on the long-term impact question is to ask another (with a hat tip to Suzy Welch): Will this matter a week from now, a month from now, a year from now, 10 years from now?



Government Executive

Who else cares about this ball? This question can expand your field of vision. You may or may not care that much about the ball but others might. Your partner, your kids, your boss, your team and your customers are all possible answers. You don't want your decision-making to be driven solely by other people, but you usually need to at least consider them.

What's the upside of this ball? When you're juggling a lot of balls, it's easy to start looking at all of them as equal burdens. That's usually not the case. One way to differentiate between the ones that are more or less important is to consider the upside. What are the good things that could result from doing a fabulous job with this particular ball? Painting that picture can create some clarity about how to prioritize all the balls you're juggling.

If I dropped this ball, could I recover? Stop for a moment and think about the setbacks you've had in your life that you've bounced back from. Some of those setbacks were likely so minor that you forgot about them soon after they happened. Others were bigger deals and took longer to recover from but you did. There may be a few (hopefully, none or very few) that you haven't yet bounced back from. The point here is that most setbacks are recoverable. Which means, of course, that most balls are rubber. That should help take the pressure off a bit.

**Should I even be juggling this ball?** It's possible, indeed it's likely, that you're juggling some balls that really aren't yours to juggle. Step back and ask the question, should I even be juggling this ball? Maybe the answer is you should save it for later. Maybe the answer is someone else should be juggling it. Perhaps the answer is no one should be juggling it. You won't know unless you stop to ask the question.

So, that's a checklist for determining whether the balls you're juggling are rubber or glass but probably not an exhaustive one. What other questions or criteria would you add?

# Page 3



Joe Antoshak

Posted October 3, 2017



# MEET THE GOVIE MAKING LIFE EASIER FOR TODAY'S VETERANS

When Rory Cooper was first injured in 1980 as a U.S. Army soldier stationed in Germany, his initial wheelchair was more antique than innovation. A truck had collided with him while riding a bike, and that incident left him paralyzed and confined to an 80-pound "steel behemoth."

"[The wheelchairs were] very much like the veterans got in World War II," Cooper said, though that war ended more than three decades earlier. The technology, he found, had progressed at a snail's pace.

Still, he wouldn't allow the challenges of paralysis to diminish the quality of his life. Instead, he became more motivated than ever. Thanks to financial assistance from the Veterans Affairs Department, he managed to make it through the not-always-wheelchair-accessible situations that came with his subsequent college years. Recently, he spoke about his life and goals with Christopher Dorobek, host of the DorobekINSIDER.

Cooper, who loved athletics as a young man, found a way to continue that passion, too. In 1983, his peer mentor — Tim Davis, a Marine who left the Tet Offensive in Vietnam as a bilateral amputee — took him to his first Veteran's Wheelchair Games in California. The Paralympics have kept him engaged ever since.

"Through the support of the VA to get my college degree, and the veterans who were telling me about the challenges they had, and the VA's opportunities to participate in sports, that eventually led to my recognizing that this could be a new career opportunity for me," Cooper said.

He followed that recognition toward making a profound difference in the landscape of disabledassisting technologies. In 1994, the Human Engineering Research Laboratories (HERL), his brainchild, secured a postdoctoral grant award from the VA that evolved into a merit review grant. Five years later, the VA selected HERL's application to become a national center. Today it operates out of Pittsburgh. Since its founding, the research center has pushed progress in fields of veteran care and recovery. Cooper and his team are credited with 25 patents for wheelchair technologies alone. For his work in the field, he won the science and environment category of the 2017 *Service to America Medals* (SAMMIES) last week. The way he sees it, the innovations will have lasting and widespread implications because more than 100 million people in the world rely on wheelchairs.

So far, Cooper and his team are responsible for such innovations as a wheelchair with robotic arms and grasping hands. They've also worked for years to enhance wheelchairs with the latest in electronics and operational mechanisms, and they've made them more comfortable and easier to adjust. The team altered designs to reduce injuries like carpal tunnel syndrome and rotator cuff strains, which have plagued wheelchair users in the past.

Cooper considers his profession a calling, which lends itself positively to the demands. He said HERL averages around five new patents every year. That efficiency is due at least in part to ensuring his is staff made up of 25 to 30 percent veterans or those with disabilities.

"They're helping themselves, but they're also helping other veterans and other people with conditions similar to theirs," Cooper said. "That keeps us grounded and maintains the passion. And I think the other thing that helps drive us to be innovative is that we have engineers and physicians and nurses and therapists and counselors ... on the team working together to help our wounded, injured and ill veterans."

According to Cooper, the work completed at HERL allows previously excluded people to participate. For veterans and other individuals with disabilities, this upside is obvious.

But benefits exist for the taxpayer too, he said. Because the developing technologies at the laboratory are the kind to improve a person's ability to live and function in the contemporary world, there's reason to believe they will have a positive effect on workforce and education levels.

In a practical sense, Cooper's legacy reflects his own outlook on life as it relates to disability: "It's not so much about focusing on the life that you could have had, but focusing on the opportunities that lie before you. I mean, there's still a lot of wonderful things that you can do in life, even with very severe illnesses or disabilities."

# Early Career Center TEN CAREER TIPS FOR YOUNG CPAS

# By: Mark Ursick, CPA Insider



Many young CPAs fantasize about the day when they will be promoted to CFO, controller, or partner. But just what does it take to achieve such a dream finance position these days?

As a young CPA, I have worked with many accomplished professionals at Ernst & Young's advisory practice over the past four years. Every time I met an impressive professional, I jotted down the individual's strengths. I then tried to incorporate those strengths into my own day-today work as a senior consultant.

The tips below distill my observations of these highly successful people into 10 recommendations. The advice serves as a template for success that may help other young CPAs build their careers from entry-level jobs up to the corner office.

# Step 1: Don't limit your challenges; challenge your limits

Seek out "stretch" opportunities early in your career, even if those activities make you feel uncomfortable. Challenging yourself will make an impression on your bosses, diversify your skill set, and boost your confidence. Prior to starting each new initiative, sit down with your bosses and discuss ways they can help challenge you. Make it your goal to test your capabilities and perform at a level above your current position. Others will recognize your efforts and the transition to the next level will be that much easier.

## Step 2: Find mentors to sponsor you

The sponsor-protégé relationship has become a popular subject in corporate America as of late. According to a recent study by Catalyst, both parties typically receive benefits from the relationship-including higher pay and career advancement. However, this relationship does not develop overnight. To become a protégé, a young CPA must earn sponsorship through hard work and dependability. It's worth the effort. Young CPAs who want to move up need a "rock star" group of sponsors that will advocate for them throughout their career. Look to recruit these sponsors from leaders who trust and depend on you the most at work. They will not only offer guidance now, but also will open doors for you later in life.

#### Step 3: Manage upward

Young CPAs sometimes develop skills, such as those involving newer technologies, that established professionals lack. Seize the initiative and teach those skills to your colleagues. Those who have the

confidence and tact to mentor upward without stepping on any toes set themselves apart from their co-workers. Teaching is just one way to manage up. You also can take ownership of projects by leading status meetings.



Rather than waiting for your boss to ask for something, provide it ahead of time. Brainstorm ways to enhance reports you provide to management. Your efforts will be noted because they allow more senior team members to concentrate on other responsibilities.

## Step 4: Develop diversified financial knowledge

Develop a horizontal rather than a vertical view of the finance world. If your work requires you to concentrate on a specific industry, IT system, or financial process, make every effort to also gain experience in other areas. You can do this by participating in rotational programs, reaching out to subject matter experts for lunch and learns, and performing your own research. Understanding all areas of the finance organization will help your development immensely. Once established, you can choose your specialty area based on your interests from previous experiences.

## Step 5: Understand your weaknesses

Assess your weaknesses and strive to improve in those areas. Bosses can be a big help, if you let them. While candid appraisal sometimes may be difficult to hear, you should ask your supervisors to provide as much constructive criticism as possible and don't just assume they're providing it already. According to a 2010 study by Leadership IQ, 51% of people said they receive too little constructive criticism from their boss. You want sponsors, mentors, and bosses who provide consistent constructive criticism, because they are often the ones that care the most about your development.

#### [continued from page 5]

#### Step 6: Learn to prioritize

Determine the priority levels of your assignments and concentrate your efforts on the activities that are the most important. For instance, a task assigned by the CFO should receive more attention than a request from a low-level employee in a far-flung department. Hardworking CPAs right out of college sometimes try to complete everything quickly, but that's not always right, either. You want to manage priorities so that you deliver high-quality work, especially in the most important assignments.

#### Step 7: Wake up early

"Early to bed, early to rise makes a person healthy, wealthy, and wise." There's more than a kernel of truth in that well-known saying. A study by Harvard biologist



Christoph Randler that appeared in the *Journal of Applied Social Psychology* in 2010 found that early risers are more proactive in their daily lives. Many successful people are the first to show up in the office, sometimes arriving at least an hour before most of their co-workers. They not only get a head start on work, but also benefit from face time with other early rising high performers.

#### Step 8: Be a sponge

The majority of a young CPA's development comes from on-the-job training. Make it a point to learn at least one thing from every person you work with, no matter his or her level, specialty, or department. Even everyday activities can be learning experiences. Don't just go through the motions while performing repetitive tasks such as account reconciliations; think about ways to improve the process to make it more efficient.

#### Step 9: Find the right work/life integration

Life outside the office affects your work. Sometimes the impact is subtle. Other times, such as during a family emergency, it's more overt. Either way, finding the right balance between work and home plays an important role in your success. Fortunately, accounting firms are often ahead of the curve on this issue.

#### Step 10: Take responsibility for your career

Achieving success requires adopting the right mindset. At the end of the day, you must accept that you control your career. Successes and failures fall on you—not your mentor, not other employees. If you are consistently unhappy with your development, you may need to rethink your current path and look for different opportunities, either inside or outside of your current organization.



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

## WHY HIRE A CERTIFIED GOVERNMENT FINANCIAL MANAGER?

CGFM exemplifies experience and proficiency, distinguishing individuals who have made a significant commitment to their professional development. A CGFM has:

Increased knowledge of government financial management: CGFMs must pass three rigorous examinations, covering key topics including federal, state and local accounting and reporting; financial management functions; performance measurement; internal controls and auditing.

#### Better understanding of the big picture of

**government:** CGFMs recognize how the different components of government financial management fit together, and they understand their role in the process.

Greater confidence on the job: The CGFM certification is directly applicable to the everyday duties of government financial professionals, at

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

every level. It can help a new employee hit the ground running, while enhancing the performance of existing employees.

# Demonstrate your organization's commitment to excellence:

- Seek CGFMs for employment
- Encourage current staff to enroll in the CGFM program as part of his or her professional development
- Reimburse CGFM certification costs (application, training and examination fees)
- Support preparation efforts set aside time during the work day for studying
- Bring CGFM courses to your location to educate your staff and help candidates prepare for examinations
- Offer financial incentives or promotions to those who earn their CGFM

# Chapter Education Calendar

'guess guess bas probably correedu-cator p professional edu-ca-tion ad30' training and inst young people in sc

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 13, 2017

Webinar Conference

Government Communications/Leadership Constitution Hall Arthur Iverson Conf Rm 2 hours CPE

# **September 19, 2017**

Professional Development Seminar A Changing World Library of Michigan 4 hours CPE

# October 17, 2017

**Monthly Luncheon Meeting** 

East Lansing New Tax and Budget Impact VanWagoner Building, Lakeshore Room 1 hour CPE



# November 15, 2017 Webinar Conference

Ethics in Fraud VanWagoner Building, Pictured Rocks 2 hours CPE

# November 21, 2017

## Monthly Luncheon Meeting

Caring for Veterans in Michigan VanWagoner Building, Lakeshore Room 1 hour CPE

# December 6, 2017

# Webinar Conference

Auditing Challenges and Best Practices Constitution Hall Arthur Iverson Conf Rm 2 hours CPE

# January 10, 2018

# Webinar Conference

Grants Management VanWagoner Building, Lakeshore Room 2 hours CPE





January 16, 2018 Monthly Luncheon Meeting Annual Tax Update Library of Michigan 1 hour CPE

# February 20, 2018

Monthly Luncheon Meeting Topic to be Determined VanWagoner Building, Lakeshore Room 1 hour CPE

# March 2018 – Date to be Determined

Professional Development Training Training for Government Professionals Location to be Determined 8 hours CPE

# March 7, 2018

#### Webinar Conference

Infrastructure Financing VanWagoner Building, Lakeshore Room 2 hours CPE

# March 28, 2018

# Webinar Conference

Cybersecurity VanWagoner Building, Lakeshore Room 2 hours CPE

# April 17, 2018

## **Monthly Luncheon Meeting**

Topic to be Determined VanWagoner Building, Lakeshore Room 1 hour CPE

# May 15, 2018

#### Monthly Luncheon Meeting Topic to be Determined VanWagoner Building, Lakeshore Room 1 hour CPE

# May 16, 2018

# Webinar Conference

Fraud and Data Analytics VanWagoner Building, Lakeshore Room 2 hours CPE

# June 13, 2018

# Webinar Conference

Leadership Constitution Hall, ConCon A and B 2 hours CPE



## MEMBER NEWS

# CONGRATULATIONS!

Member Anniversaries Robert Simon Brenda Lindsay, CGFM

18 years 15 years

# WELCOME NEW MEMBERS!

Courtney Meyer Department of Health and Human Services Rachel Spohn Technology, Management and Budget

# WINTER DRIVING TIPS

- Never warm up a vehicle in the garage because carbon dioxide can get into the home and vehicle.
- Turn on your headlights. Remember daytime running lights may not be adequate and you want your rear taillights to also be turned on.
- Be sure your tires are properly inflated.
- Keep your gas tank at least half full to avoid freezing up your gas line.
- Do not use cruise control when driving on any slippery surface (snow, ice, rain).
- Always look and steer where you want to go.



# CHAPTER FINANCES

#### Balance Sheet at September 30, 2017 Assets Current Assets: Checking Account \$ 28,657 Pay Pal Account \$ 3,706 **Total Assets** \$ 32,363 Liabilities and Net Assets **Beginning Fund Balance** Unrestricted \$ 28,844 Restricted \$ 4,515 Income (Loss) \$ 2,003 Ending Fund Balance Unrestricted \$ 27,848 Restricted \$ 4.515 Total Liabilities and Net Assets \$ 32,363



# OTHER EDUCATIONAL OPPORTUNITIES



# National AGA

To register for events, visit www.agacgfm.org

## February 27-28, 2018

National Leadership Training Washington DC or virtual 14 hours CPE

#### May 2018

**CFO/CIO Summit** Washington DC 4 hours CPE

## July 22-25, 2018

**National Professional Development Training** Orlando, Florida 24 hours CPE





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

#### February 6, 2018 2018 Governmental GAAP Update Your Computer

2 hours CPE

Leadership and learning are indispensable to each other. John F. Kennedy

I never learn anything talking. I only learn when I ask questions. Lou Holtz



There is always, always something to be thankful for.







CHAPTER EXECUTIVE COMMITTEE MEETING MINUTES

September 12, 2017 Lewis Cass Building

**CEC Members Present:** Kim Dunbar, Cindy Osga, Julie Salman, Kyle Stolicker, Karen Stout, Anshu Varma, Dan Wawiernia

**CEC Members Not Present:** Anthony Edwards, Julie Chrysler, Sherri Troyer

**Call to Order and Acceptance of Agenda:** The meeting was called to order at 11:59am. A motion was made, seconded, and passed to accept the agenda.

**Minutes:** The minutes for the August 8, 2018 CEC meeting were approved via email on September 11, 2017.

**Budget and Financials:** Julie S. discussed the financial reports presented. The chapter has a fund balance of \$30,359.48. A motion was made, seconded, and passed to approve the August 2018 financials and expenditures in the amount of \$2,403.62. A motions was also made, seconded, and passed to approve 2017-2018 program year budget.

Membership: Chapter membership stands at 117.

**Education** The CEC continues to support the purchase of nominal gift cards for speakers, as previously approved.

Registration for the October event is at 110 participants and the October speaker has been confirmed.

**Program Luncheons:** Per Karen, no speaker has been confirmed for November, but the January

speaker has been confirmed. Karen will be absent from the November and January meetings. The CEC agreed to continue to allow students to attend meetings at no charge.

**Communications – Newsletter and CCR:** The September Newsletter has been issued. The CCR is in the final stages and is due September 30<sup>th</sup>.

**CGFM and CPE Events:** Per Dan, the first webinar for this program year is September 13, 2017, with a high level of interest.

Webmaster: No report.

**Community Service:** Per Dan, the first webinar for this program year is September 13, 2017, with a high level of interest.

Awards: Anshu would like more visibility at the National level.

**Chapter Recognition Program:** Per Dan, the first webinar for this program year is September 13, 2017, with a high level of interest.

**Old Business:** Cindy will provided CEC training to cover the chapter recognition program, chapter bylaws, and the national governance structure at the September CEC meeting.

New Business: None.

**Presentation:** Cindy provided handouts of the AGA structure, the chapter recognition guidelines, and information to access the Chapter Leadership Handbook. All documents provided are on the National AGA website. Cindy gave an overview of the AGA organization and governance of the Association.

Adjournment: A motion was made, seconded, and approved to adjourn at 12:58 pm.

**Next Meeting:** Tuesday, October 10, 2017 Location: Fifth Third Building, East Lansing Host: Karen Stout



## President

Anshu Varma, CPA Technology, Management and Budget varmaa@michigan.gov 517-241-2002

## President Elect

Vacant

#### Treasurer

Julie Salman, CPA Transportation salmanj@michigan.gov 517-335-2038

## Secretary

Kim Dunbar Technology, Management and Budget dunbark@michigan.gov 517-927-7080

# Education

Kyle Stolicker Technology, Management and Budget stolickerk@michigan.gov 517-335-1562

## Programs

Karen Stout, CGFM Treasury stoutk@michigan.gov 517-335-1012

# **CGFM**, Audio Conferences

Dan Wawiernia Technology, Management and Budget wawarierniad@michigan.gov 517-241-2768

#### **Community Service**

Sherri Troyer Treasury troyers1@michigan.gov 517-335-1012

## Accountability

Cindy Osga, CGFM Health and Human Services osgac@michigan.gov 517-335-4087

#### Webmaster

Anthony Edwards Treasury edwardsa9@michigan.gov 517-373-07173

# Awards

Vacant

# Membership

Vacant

# Newsletter

Cindy Osga, CGFM Health and Human Services osgac@michigan.gov 517-335-4087

## **Past President**

Julie Chrysler, CIA, CCSA Natural Resources chryslerj@michigan.gov 517-284-5864

Great Lakes Regional Vice President Lou Ockunzzi, CGFM Cleveland Chapter Iouis.m.ockunzzi.civ@mail.mil 216-204-2758

Senior Vice President of Regional Services Section I Thalia Mendez, CGFM New York Capital Chapter tmelen23@hotmail.com 518-474-5917



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

The Chapter's Citizen Centric Report was awarded a Certificate of Excellence by National AGA.



# www.lansing-aga.org

Greater Lansing AGA PO Box 12159 Lansing, MI 48901