



Chapter News

Fall 2020

Association of Government Accountants Mission:

AGA fosters learning, certification, leadership and collaboration for professionals and stakeholders committed to advancing government accountability

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Message from the President

AGA Members and Friends:

2020 has been a year that none of us will soon forget. We all have dealt with much uncertainty and disruption. Perhaps some fear too. COVID-19 has put a spin on so many decisions that we always had taken for granted. How we shop, what we purchase, how and where we work, attend school, etc. We too at AGA of West Michigan have been impacted by COVID-19, our annual Early Career Night has been converted to an online event, our 2021 spring conference may end up being virtual, and we as a Board have yet to meet in person this program year.

Fall is, for all intents and purposes, behind us and we are now transitioning to the usual cold, gray, and dark days of winter. It would be an understatement to say that most of us are dealing with COVID fatigue. But this upcoming winter will be different from any other that I can remember. While we still might be months from normalcy, we now

have reason for optimism knowing that soon we will be able to go shopping without a mask, send kids to school, watch sports, enjoy time with friends and family, and resume all the things that used to be taken for granted. Perhaps this experience will change some of our perspectives and lead us to enjoy the simple things in life with a heightened appreciation.

Regardless of whether AGA West Michigan and our members can meet in person or not, we do have our usual slate of events as 2021 approaches. Our annual Early Career Night is currently in the planning stages and will be conducted remotely. We expect it to be a resounding success, just as in prior years. We do have our annual GAAP Update scheduled for January 19, 2021, which will be online and offers two hours of CPE. Not only will recently issued and upcoming GASB statements be covered, opportunities to ask questions live are provided for all attendees. Finally, the annual AGA/



GFOA conference is tentatively scheduled for the spring with the hope of it being an in-person conference. We certainly all look forward to finally getting together face-to-face in the near future. If not for the spring conference, then hopefully shortly thereafter!

I thank all the Board members for continuing to provide learning, leadership, and collaboration opportunities at a high level during the past several months, even with the ongoing extenuating circumstances! Wishing all of you a wonderful holiday season - may it be joyful, safe, and full of optimism!

Joe Verlin, CPA, CGFM
Chapter President

AGA West Michigan Welcomes New Board Members



AGA West Michigan is pleased to introduce the first of two new additions to the Board, Scarlett Shirley. Scarlett will serve as the Newsletter Editor.

Scarlett is a recent Aquinas College graduate and currently works as a Staff Auditor at Gabridge & Company, PLC. Scarlett has been with Gabridge since 2018 and specializes in the governmental and not-for-profit sector.

Outside of work, Scarlett enjoys spending time outside playing golf, skiing/snowboarding, and paddle boarding. She also enjoys the occasional Netflix-binge with her cat, Snowball.

In her new role, Scarlett looks forward to being active in the AGA community and putting her creative skills to the test with the newsletters.

Welcome, Scarlett!

AGA West Michigan is excited to have Angie Gasiewski join the Board as the new President-Elect!

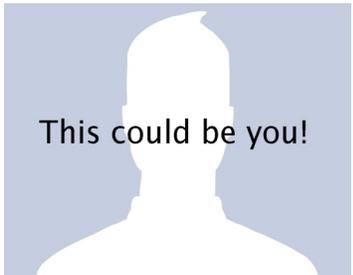
Angie currently is a Senior Financial Analyst for the County of Muskegon. She primarily works in general accounting, but also spends a good deal of time helping County departments with the budget process. Prior to joining the accounting field, Angie worked in consumer lending and collections for several years.

Angie and her husband moved to the West side of the state about 14 years ago and can't get enough of all the outdoor recreation the Northern-Muskegon area has to offer! She enjoys kayaking and hiking, and has hopes of becoming an expert snowshoer this winter.

Angie is excited for her new role on the Board because she enjoys helping people and being part of a team that works together toward a goal.

Welcome, Angie!

Each year, the West Michigan chapter of the Association of Governmental Accountants selects a student to serve as a board member. The student board member serves as a liaison between AGA and the student community, offers comments and suggestions on AGA programs and activities, and helps involve students in AGA. The student attends the AGA board and committee meetings as available, communicates with students about the AGA, and assists in planning the annual student and early career event.



Successful student board members are proactive and interested in helping strengthen AGA as an organization that can serve both the student community specifically and the professional governmental accounting community at large. The student board member works directly with the AGA Early Career Chair.

This position offers an excellent resume enhancement, and helps develop professional skills including outreach and event organizing. You will learn what it takes to run a volunteer-based organization, as well as what local accountants are doing both inside academia and practicing in the field. In addition, you will receive a \$1,000 scholarship (\$500/semester) to be used for academic expenses.

Please visit our website to apply. Any questions can be emailed to Kyle Nixon at earlycareer@agawestmichigan.org

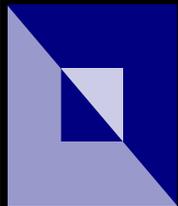
Did you know?

West Michigan AGA invites local college students to attend Chapter events free of charge. Two "student scholarships" are offered for each local event on a first-come, first-served basis.



Like us on Facebook to learn about chapter events, links to helpful sites and job opportunities



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Local Training Opportunities

Planned Future Events by AGA West Michigan

- **January 19, 2021 Webinar** - 2021 Governmental GAAP Update

Time: 3:00 p.m. - 4:40 p.m. (2 CPE hours)

State and local governments and higher education institutions are charged with the responsibility of complying with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) actually issues a number of accounting pronouncements and other implementation guidance. Keeping up with these ever-changing rules can be challenging and time-consuming.

Attend AGA West Michigan's quarterly webinar to learn the significant changes in 2021 including:

- ◇ Recently issued GASB statements
- ◇ Implementation guidance
- ◇ New standards expected to be released in 2021
- ◇ Ongoing projects



In addition, we will address any and all of your GASB-related questions live.

Contact: Stephen W. Blann, CPA, CGFM, CGMA

Email: education@agawestmichigan.org

Telephone Inquiries: 616-975-2810

The Association of Government Accountants is a 15,000-member professional organization devoted to meeting the professional development, education, networking, and certification needs of its members.

AGA represents government financial managers working in local, state and federal governments as well as the private sector and academia.

Register at: <https://www.agacgfm.org/Chapters/WestMichigan/Training-Events/Event-Calendar.aspx>



Collaborating to Keep You Informed

AGA West Michigan and the Michigan Government Finance Officers Association (MGFOA) are partnering to inform memberships of both organizations on upcoming conferences, seminars, and webinars offered.



Planned Future Events by MGFOA

- ◇ March 5, 2021: MGFOA Spring Seminar 2021
- ◇ October 3—6, 2021: MGFOA Fall Institute 2021

View MGFOA Event Calendar: <https://www.migfoa.org/?p=calendar>

National Training Opportunities (Webinars)



Uniform Guidance
 Jan. 13 | 2–3:50 p.m. E
 2 CPEs | FOS: ACCO

AGA WEBINARS | wherever you are

register



National Leadership Training
 February 24–25 | 14 CPEs
 A Virtual Event

learn more

To register and see other offerings, visit:

<https://www.agacgfm.org/webinars.aspx>

The Association seeks to advance government accountability at all levels of government through its Certified Government Financial Manager (CGFM) Program, which has recognized more than 13,000 individuals for their unique skills and experience.

To learn more about the Association, its many programs, or any of its 90 chapters, visit us online at www.agacgfm.org.

VLOOKUP to the Left? What sorcery is this? The VLOOKUP formula is a powerful Excel tool that saves countless hours of data entry when used with a downloadable report. However, you can only look to the right with a VLOOKUP. Unfortunately, the data download doesn't always come in the order we'd like, and if you have to constantly download a report in the existing format, it's a drag to re-order the data every time you need to refresh the data.

Enter the CHOOSE function to the rescue! The CHOOSE function by itself doesn't appear too useful (nor intuitive) at first blush, but combine it with VLOOKUP and its status is elevated. Essentially, the CHOOSE function allows you to specify which column has the value to look up and which column has the data you're trying to get. Here is the syntax:

```
=CHOOSE({1,2},$C$1:$C$5,$B$1:$B$5)
```

This means the value you're trying to find is in column C and the data you need to pull is in column B.

By way of example, let's assume your data is in the following order:

	A	B	C	D
1	Data:			
2	Ins Cov	Position	Name	Hourly
3	C	Scientist	Marie Curie	50
4	S	Primatologist	Jane Goodall	60
5	F	Biochemist	Gertrude Elion	70
		Marine		
6	F	Biologist	Rachel Carson	80

However, in your spreadsheet calculation you need it arranged like this:

	A	B	C
9	Personnel Services Budget		
10			
11	Name	Position	Ins Cov
12	Rachel Carson		
13	Jane Goodall		
14	Marie Curie		
15	Gertrude Elion		

The VLOOKUP will first need the name you're trying to find; for the first line, the value is "Rachel Carson" in cell (A12). So, we know that's how the VLOOKUP will start:

=VLOOKUP(A12) - now we need to tell it what column/range the data are in:

=VLOOKUP(A12,CHOOSE({1,2},\$C\$3:\$C\$6,\$B\$3:\$B\$6), - the translation for this is: Look up Rachel Carson whose name can be found in the range \$C\$3:\$C\$6; when you find the name, look in column B and report back that value.

The remainder of the formula (i.e., ,2,FALSE) reflects the VLOOKUP parameters (the second item you find, and it should be an exact match):

=VLOOKUP(A12,CHOOSE({1,2},\$C\$3:\$C\$6,\$B\$3:\$B\$6),2,FALSE)

Looking up the insurance coverage is similar, only you want the formula to return the data found in column A. So that formula is:

	A	B	C	D	E	F	G	H	I
9	Personnel Services Budget								
10									
11	Name	Position	Ins Cov						
		Marine							
12	Rachel Carson	Biologist	F						
13	Jane Goodall	Primatologist	S						

To give credit where credit is due: this discussion of the CHOOSE function was modification of the explanation Mynda Treacy provided in her free online reference "Microsoft Excel Tips & Tricks" which can be downloaded at this link: <https://www.myonlinetraininghub.com/100-excel-tips-and-tricks>. Her website is chock full of all sorts of gems like this one, so check it out!

If you need a refresher on the VLOOKUP function, it was discussed in the Fall 2016 newsletter which can be found here: <https://www.agacgfm.org/CMSPages/GetFile.aspx?guid=50c96f2e-57c3-4b75-b8de-1fdd3eaa8482> (You'll need to cut and paste this link).

*Do you have an excel tip you would like to share?
Please email us at newsletter@agawestmichigan.org*

October—December, 2020: Toys for Tots



Website: <https://www.lakeshoretots4tots.org/> The mission of the U.S Marine Corps Reserve Toys for Tots program is to collect new, unwrapped toys during October, November, and December each year and distribute these toys as Christmas gifts to less fortunate children in the community in which the campaign is conducted.

The Chapter sets aside \$1 from each event registration as a cash gift to the charity and makes a chapter cash donation of \$100 per quarter.



2020/21 CHAPTER EXECUTIVE COMMITTEE



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