



Chapter News

Volume 2, Issue 2

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Association of Government Accountants Mission:

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

INSIDE THIS ISSUE:

Local Training Opportunities 2

National Training Opportunities and Research 3

Community Service Highlight 4

Excel Tips and Chapter Executive Committee 5

Message from the President

AGA Members and Friends:

I recently had a retirement on my staff and conducted a search for a new accountant. In fact, we've had several retirements in our small city this year. I bring this up because we've experienced first-hand the new dynamic in the hiring world. We've experienced few qualified applicants and among those qualified, greater expectations. It is really competitive out there!

Is there a shortage of qualified, well-trained, profes-

sional staff desirous of a career in public service? Have the benefits of careers in public service kept up with the needs of the next generation? Do we know what those needs are? Are our wages and benefits structures competitive? Can we do a better job mentoring the next generation?

If you haven't already, you will be grappling with these issues. They won't be going away anytime soon.

You won't find me giving you any advice in this short column. I do encourage you to take advantage of

everything AGA offers. Training opportunities coming up locally are listed in this newsletter. Be active and encourage your staff to avail themselves of these opportunities as well.

Congratulations to Stephen Blann who was recently made a director of Michigan GFOA. Stephen also serves as Education Chair on the Board of AGA, West Michigan Chapter.

**Karen L. Doyle
President, West Michigan Chapter Association of Government Accountants**

Focus on Early Career and Student

Did you know?

- AGA West Michigan awards a "Student Board Member" scholarship each year. The recipient participates in Chapter Executive Committee meetings and receives a \$1,000 college scholarship.
- Our Chapter 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.

**Association of Government Accountants
West Michigan Chapter
PO Box 120212
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agawestmichigan.org**



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.

Local Training Opportunities

Planned Future Events by AGA West Michigan

- March 23, 2016 Live Training - Excel PowerPivot Workshop (laptop required)
- April 20, 2016 Webinar - Pension/OPEB Standards
- July 26, 2016 Webinar—2016 Single Audit Update

*
Register at <http://www.agawestmichigan.org/home/events>

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 3, 2016 Live Training - Introduction to Finance—East Lansing: The MGFOA is offering its newly developed introductory training session to individuals who have just entered the world of public finance, perhaps as a newly hired staff member or an elected official.
- March 4, 2016—MGFOA & MMTA Spring Seminar—East Lansing

*
View MGFOA Event Calendar: <http://migfoa.org/MGFOA/Training/?fuseaction=calendar>

National Training Opportunities

2-3
march

CGFM Intensive Review Course

March 02 – 03, 2016
Arlington, Va.

13
april

DATA Act

April 13, 2016
Webinar | 2 CPEs

23
march

Internal Controls

March 23, 2016
Webinar | 2 CPEs

11
may

Ethics

May 11, 2016
Webinar | 2 CPEs

27
april

Fraud Prevention

April 27, 2016
Webinar | 2 CPEs

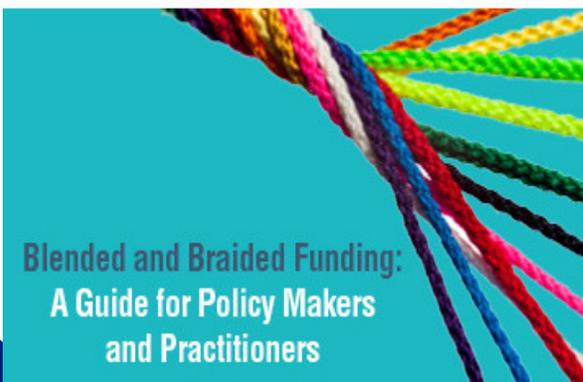
Register at <https://www.agacgfm.org/home.aspx>

National Research Reports



New Research Report
Released February 19, 2016

Read at <https://www.agacgfm.org/home.aspx>



Most Recent
Intergovernmental Report

View it at: <https://www.agacgfm.org/Resources/Online-Library/Intergovernmental-Reports.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.

**January 1, 2016 to March 31, 2016
Paws With a Cause**

Website:

www.pawswithacause.org

Mission:

Paws With a Cause enhances the independence and quality of life for people with disabilities nationally through custom-trained Assistance Dogs. PAWS increases awareness of the rights and roles of Assistance Dog Teams through education and advocacy.

Area of Service:

Nationwide, including West Michigan



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.



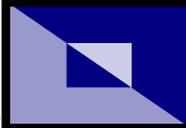
Like us on Facebook to learn about chapter events, links to helpful sites and job opportunities

Did you know? AGA West Michigan provides study materials for the CGFM exam that members may borrow free of charge? Please contact education@agawestmichigan.org for more information.



Congratulations to our Chapter's newest Certified Government Financial Managers!

43 percent of West Michigan Chapter membership holds a CGFM certification



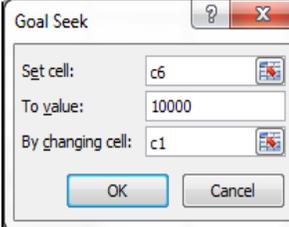
Using Goal Seek to Solve Problems

Although governments complete grant applications hoping for the best, we rarely get the full grant award we request. As a result, we have to adjust how much staff we can allocate to the grant. You could keep adjusting the number of hours until you get the correct amount for the grant. However, that can be cumbersome. Instead, the Goal Seek tool in Excel can tell exactly how many hours you will have to work in the grant.

For example, your municipality received an overtime grant for law enforcement road patrol. You had requested enough for 5 hours on Saturday nights, one officer (260 hours total) plus applicable wage based taxes and fringe benefits, requesting \$10,415:

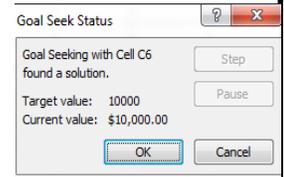
Number of hours:	260
Rate @ Time & 1/2	\$35.00
Calculated wages:	\$9,100.00
Taxes & Benefits as a % of wages	14.45%
Total Cost:	\$10,414.95

Unfortunately, the grant award comes back at \$10,000, and you need to let the police chief know how many hours the officer can work. Excel's Goal Seek is an excellent tool to give us the answer. In Excel 2007 and later, select Data >> What-If Analysis>>Goal Seek and the following dialog box will appear:



Goal Seek dialog box showing: Set cell: c6, To value: 10000, By changing cell: c1. Buttons: OK, Cancel.

The "Set Cell" is the cell you want the answer to appear in. "To Value" is the value you need (in this case, \$10,000), and "By changing cell" is the cell location of the variable you can change (hours). Excel comes back with the following dialog box:



Goal Seek Status dialog box showing: Goal Seeking with Cell C6 found a solution. Target value: 10000, Current value: \$10,000.00. Buttons: Step, Pause, OK, Cancel.

Click ok to accept, and the number of hours will be updated with the appropriate amount:

Number of hours:	249.64119
Rate @ Time & 1/2	\$35.00
Calculated wages:	\$8,737.44
Taxes & Benefits as a % of wages	14.45%
Total Cost:	\$10,000.00

Goal Seek determined that the officer can only work 249.64 hours in the grant. Since governments often have the amount of resources for a project predetermined, using Goal Seek has many helpful applications.

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



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