



Chapter News

Spring 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:

As I write this message, West Michigan is experiencing a very welcome sunny day, and the preliminary indications of what may prove to be an early spring. With spring, our minds naturally turn to new growth, which is entirely appropriate. Spring is also an important season here at the AGA, for several reasons:

Growing our Certifications – March is CGFM Month

If you're not already familiar with the AGA's professional certification, you should be! Certified Government Financial Manager® (CGFM®) is a professional certification awarded by AGA that recognizes the specialized knowledge and experience needed to be an effective government financial manager. Being a CGFM allows you to expand your career opportunities and distinguishes you from others in your field. Becoming a CGFM isn't necessarily easy, but it's definitely worth it. Through a combination of education, examinations, experience, and adherence to the AGA Code of Ethics, government financial managers can be recognized for the experts that they are. 25 members of AGA West Michigan have earned this prestigious designation,

and several more are working towards earning their designation right now. We support our members in this endeavor through our educational offerings (see my next point) and by offering self-study materials for our members to borrow, free-of-charge. Contact education@agawestmichigan.org for more information!

Growing our Knowledge – The GATS Returns

AGA West Michigan is bringing its flagship educational program, the Governmental Accounting Training Series (GATS), back this spring. Typically offered every other year in West Michigan, we collaborated with AGA's Detroit Chapter in 2018 to offer the GATS in southeast Michigan for the first time. The response was so positive, that we're bringing it back to Troy in April 2020. The GATS is perfect for aspiring CGFMs to learn what makes government so unique. For complete details, keep reading this newsletter! In addition to our in-person training, we'll be offering a webinar in April on accelerating year-end and the annual audit, and our annual single audit update in July.

Growing our Membership – Have you Renewed?

Our membership director



(and Treasurer) wouldn't want to me forget to remind you that spring is also the time to renew your membership in the AGA. But why stop there? Refer a colleague! Did you know AGA has special membership rates for young professionals? Or that we offer FREE memberships to college students? The dues we pay are a very small investment compared to the tremendous value that membership in the AGA provides.

So, happy spring! And regardless of what our Michigan weather looks like this season, make it a great year for your career as a government financial manager!

Stephen



On February 11, 2020 AGA West Michigan held a forum at Aquinas College geared towards recruiting college students into the governmental accounting field. Topics discussed included the unique aspects of working for local governments - including working for the public vs. private for-profit employers, the government audit process, the governmental finance career path, structure of various governmental finance offices, and much more! The panel consisted of the following governmental accounting professionals:



Mark Mesbergen, Director of Business Services - Fruitport Community Schools
Matt Lewis, Assistant Superintendent of Finance – Wyoming Public Schools
Karen Mushong, Director of Finance – City of East Grand Rapids
Stephen Blann, Director of Governmental Audit Quality - Rehmann

Thank you to our panelists, Aquinas College Professor Anthony Burdick for facilitating and AGA West Michigan Student Representative Karly Morris for coordinating the event.

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.

Student Board Member Scholarship

Each year, AGA West Michigan awards a \$1,000 scholarship to the selected student board member. Participation is for a one year term, from September through May.

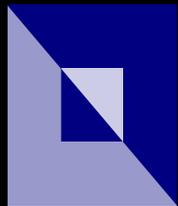
For a description of duties and an application form, please visit our membership page at:

<https://www.agacgfm.org/Chapters/WestMichigan/Membership/Early-Career-and-Student-Members.aspx>



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



	Training Opportunities	Spring 2020
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Local Training Opportunities

Planned Future Events by AGA West Michigan

- **April 7—9, 2020 Governmental Accounting Training Series (GATS) -**
1500 W. Big Beaver Rd, 2nd Floor, Troy, MI 48084

AGA West Michigan's premier training series features three information-packed days of governmental CPE. Each level offers 8 hours of CPE (9:00 a.m. - 5:00 p.m.), and costs just \$100 per day, including lunch! Since its inception in 2006, the GATS has had over 350 participants, and is fast becoming one of the state's leading training programs designed to provide elected officials and others charged with the responsibility of governmental accounting with a basic understanding of the principles of governmental GAAP, and to enhance their skills for accomplishing this important function. This training is ideal for elected officials, clerks, treasurers, bookkeepers, and others desiring a better understanding of governmental accounting and internal controls.

Level One—April 7, 2020: An Introduction

- An Introduction to Fund Accounting
- Financial Reporting
- Basic Grants Management
- Single Audit Overview
- Understanding and Establishing Effective Internal Control
- CGFM Certification



Level Two—April 8, 2020: Digging Deeper

- The GAAP Hierarchy
- Intermediate Accounting/Reporting
- Federal Cost Principles/The Yellow Book
- Effective Audit Committees/Fraud Risk/Other IC Matters
- Citizen Centric Reporting

Level Three—April 12, 2019: Advanced Topics

- GASB's Codification
- Footnote Disclosures
- Elements of a CAFR
- Sub recipient Monitoring
- Indirect Cost Rates
- Fraud Case Studies
- Avoiding Common Control Deficiencies
- AGA's Thought Leadership Library



The Association of Government Accountants is a 14,000+ 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

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- **April 21, 2020** Webinar: Accelerate Year-End and the Annual Audit

The GASB has identified *timeliness* as one of the key factors in the relevance and usefulness of government financial data. Yet, with all the complexities of governmental reporting, new accounting pronouncements, and day-to-day responsibilities, many government financial managers are struggling to keep up. This webinar will explore the challenges faced by governments today, and offer practical suggestions on how to accelerate the year-end close and annual audit so you can *Move Forward*.



- **July 21, 2020** Webinar: 2020 Single Audit Update

Each year Rehmann provides an update on the significant changes to the single audit guidance, including what auditees should be doing to prepare for a smooth audit. Hear the latest from the Office of Management and Budget (OMB), the Government Accountability Office (GAO), the American Institute of CPAs (AICPA) and more!

Attend Rehmann's quarterly webinar to learn about these significant changes. Topics include:

- Review the major changes and challenges auditees and auditors faced in implementing the new Uniform Guidance (2 CFR 200)
- Learn about the proposed revisions to Governmental Auditing Standards (the Yellow Book)
- Understand OMB's emphasis on internal controls over compliance and what changes may be required at the local level
- Discover the latest information on the OMB's 2019 Compliance Supplement and the Data Collection Form
- Learn practical tips to avoid common single audit findings



Become a CGFM today!

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.



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

- April 13, 2020: MGFOA Back to Basics 2020—Session I—Okemos Conference Center
- April 29, 2020: West Michigan Front Porch Forum—City of Holland
- May 18, 2020: MGFOA Back to Basics 2020—Session II—Okemos Conference Center
- June 17, 2020: MGFOA Year-End Financial Statement and Closing Adjustment
- July 29, 2020: West Michigan Front Porch Forum—City of East Grand Rapids
- September 27—September 30, 2020: MGFOA Fall Institute—Boyne Mountain Resort
- October 14, 2020: MGFOA Back to Basics 2020—Session III—Okemos Conference Center

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

National Training Opportunities (Webinars)

 March 18 1:00-2:50 PM ET Professional Development - FREE for AGA Members!	 April 8 2:00-3:50 PM ET Ethics	 May 13 2:00-3:50 PM ET Fraud/Data Analytics	 June 26 1:00-2:00 PM ET Professional Development - FREE for AGA Members!
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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 96 chapters, visit us online at www.agacgfm.org.

Updating Excel versions is rarely at the top of any government's budget priorities. If you haven't updated your version of Excel in a while, now might be a good time to consider it. One feature in particular has been added that could make your life easier. Power Query first showed up in Excel 2016 (introduced as "Get & Transform"), though you can download it as an add-in from Microsoft for free (yep, that's one of my favorite words too!). In a nutshell, Power Query is a business intelligence tool that allows you to clean and organize your data into a useable form.

Much of what we do depends on data, and for most of us, data that comes over "dirty" is a constant irritation. You could build a macro to automate the cleaning process, but VBA is far from intuitive. Excel has Power Query, and it's a lot easier to use and offers the same benefit of multi-use that VBA does. Space prevents us from offering a demonstration here, but we can discuss how it works in general and the benefits it provides.

Manipulating data in Excel generally requires all the data from a record on one line, but reports that print into Excel often have data on more than one line like the table to the right.

Date	Description	Amount
2/3/2020	Deposit	500.00
	Jane Doe	
2/3/2020	Remote Deposit	15,000.00
	Mary Jones	
2/4/2020	CK 81588	(400.00)
	Acme Supply	
2/5/2020	CK 81589	(200.00)
	Staples	

Date	Description	Amount	Name
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It takes some practice to build the query, but Power Query allows you to get the data in a usable form. If you've used pivot tables, you know that the revised data layout to the left is ready to be put into a pivot table.

The key to note here, though, is that now that the query has been developed, you can use it again and again – just update the original table data.

Unlike VBA or certain data extraction tools, establishing a query does not require programming knowledge or rely on fussy syntax. It's much more intuitive and structured more closely to existing functions like conditional formatting and if statements (only simpler in Power Query)!

Some of the functionality includes using data from several sources including text files, SQL and Access; the ability to add and remove columns and rows in data; filter data; and combine two tables together.

So give it a try! A good resource for help is <https://www.myonlinetraininghub.com/category/power-query>

Do you have an excel tip you would like to share?

Please email us at newsletter@agawestmichigan.org

April 1, 2020—June 30, 2020: Family Promise of the Lakeshore



Website: <https://familypromise.org/>

Family Promise of the Lakeshore brings diverse communities together to address family homelessness by providing shelter and hospitality in church facilities and casework support services, life skills classes, and other support at the Day Center.

Area of Service: West Michigan Lakeshore

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.



2019/20 CHAPTER EXECUTIVE COMMITTEE



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