



# Chapter News

Spring 2019

## 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:

#### Spring is here!

As I continue to get older, the more it feels that winter drags on. Many of you might be fans of winter. I am not. I love the first signs of spring. The snow receding, the robins arriving, and the first glimpse of a tulip emerging from its winter slumber. I think that spring even brings us out of hibernation. We start to emerge from our houses to spend time outside. We start to visit parks, bike paths, and our own backyard. Spring is the time where new life begins again.

This is the case with the AGA as well. March is membership renewal month for the AGA. Your membership in AGA provides you with the opportunity to receive high-quality continuing education credits at a discount or even free. If you have not renewed your membership, please do so today in order to maintain your access to these educational opportunities.

Another reason spring is so important for the AGA is because March is CGFM month. A Certified Government Financial Manager (CGFM) certification award-

ed by the AGA demonstrates your competency in governmental accounting, auditing, financial reporting, internal controls and budgeting at the federal, state, and local levels. Being a CGFM allows you to expand your career opportunities and distinguishes you from others in your field. As a member of the West Michigan Chapter of the AGA, we provide access to study materials in order to prepare for your CGFM exam. Please consider utilizing this resource to assist you in pursuing this valuable certification.

This spring also brings AGA of West Michigan's Governmental Accounting Training Series (GATS) April 10-12. Since its inception in 2006, the GATS has had over 300 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 a basic understanding of the principles of governmental GAAP. This training series is a great opportunity for yourself, or someone else in your office to gain valuable insight and information. This training series is just one of several offerings that we have planned for this year with a complete list and details found on our



website:

<http://www.agawestmichigan.org/>.

Special Thanks to Rehmann for sponsoring these events.

If you would like the opportunity to shape the West Michigan Chapter of the AGA and how we continue to serve our members, please consider joining our executive committee. We have several openings and are looking for new members to serve in this upcoming Fiscal Year. If you have any questions regarding the open positions or what the commitment looks like, please feel free to reach out to any of the executive committee members.

As this time of new life begin, thank you for your membership in AGA West Michigan and taking advantage of the opportunities provided by being a member.

Sincerely,  
Kevin Plockmeyer  
President  
West Michigan Chapter  
Association of Government Accountants

On March 12, 2019 AGA West Michigan held a forum at Davenport University 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, Finance Director - Fruitport Community Schools
- Kevin Plockmeyer, Finance Director - City of Zeeland
- Peter Woldman, Assurance Supervisor - Rehmann (Governmental Audit)
- Erinn Trask, Outsourcing Supervisor - Rehmann (Governmental Outsourcing)

Thank you to our panelists as well as Davenport University Professor Scott Gumieny for facilitating 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



## Local Training Opportunities

### Planned Future Events by AGA West Michigan

- **April 10—12, 2019 Governmental Accounting Training Series (GATS) - 2330 East Paris Ave., SE, Grand Rapids, MI 49546**

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 \$150 per day, including lunch! Since its inception in 2006, the GATS has had over 300 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 10, 2019: 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 11, 2019: Digging Deeper**

- The GAAP Hierarchy
- Intermediate Accounting/Reporting
- Federal Cost Principles
- The Yellow Book
- Effective Audit Committees

#### **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 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.



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- **April 23, 2019** Webinar: Enhancing the Effectiveness of Management's Discussion and Analysis

State and local governments include management's discussion and analysis (MD&A) with their financial statements as required supplementary information. Too often, however, MD&A becomes an exercise in simply updating boilerplate language that doesn't hold the readers' interest. Learn how to go beyond the basic requirements and use MD&A to tell your government's story in a compelling way.



- **July 23, 2019** Webinar: 2019 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](mailto: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 16, 2019: MGFOA Back to Basics 2019—Session I—Okemos Conference Center
- April 24, 2019: West Michigan Front Porch Forum—City of Kentwood
- May 16, 2019: MGFOA Back to Basics 2019—Session II—Okemos Conference Center
- July 31, 2019: West Michigan Front Porch Forum—City of East Grand Rapids
- September 29—October 2, 2019: MGFOA Fall Institute—Traverse City, MI
- October 10, 2019: MGFOA Back to Basics 2019—Session III—Okemos Conference Center

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

## National Training Opportunities (Webinars)

 April 10   2–3:50 PM ET <b>Ethics</b>	 April 24   2–3:50 PM ET <b>DATA Act</b>	 May 15   2–3:50 PM ET <b>Fraud/Data Analytics</b>
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To register and see other offerings, visit:

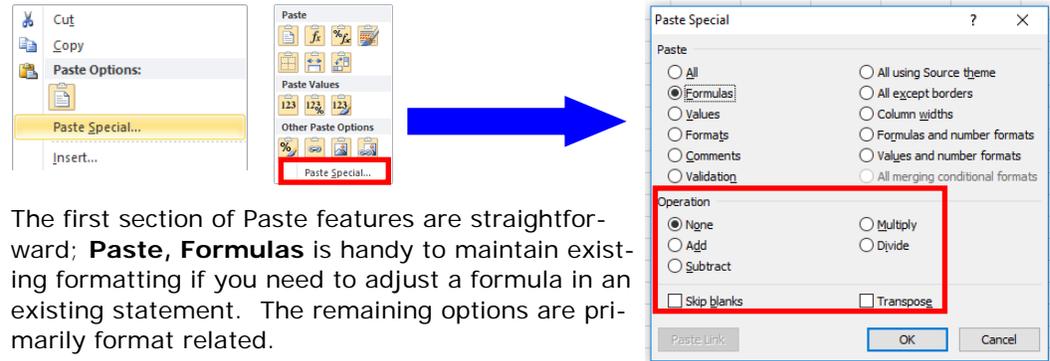
<https://www.agacgfm.org/webinars.aspx>

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 90 chapters, visit us online at [www.agacgfm.org](http://www.agacgfm.org).

Anyone who has used a Microsoft product is familiar with copy, cut and paste, but there are several helpful features under the Paste Special umbrella that are worth exploring.

To access Paste Special, choose that option under Paste:



The first section of Paste features are straightforward; **Paste, Formulas** is handy to maintain existing formatting if you need to adjust a formula in an existing statement. The remaining options are primarily format related.

The Operations section of paste special has some uses that might not be immediately obvious. Often when we paste, data end up as text data in excel. An easy way to fix this is to use **Paste, Special, Add** which puts the data in as values. If you want to change from positive to negative (or negative to positive) **Paste, Special, Subtract** takes care of this easily as well.

	A	B	C
	Original Data	After Paste, Special, Multiply	After Paste, Special, Divide
1			
2	100	110	90.90909
3	200	220	181.8182
4	300	330	272.7273
5			
6	1.1 (multiplier)		

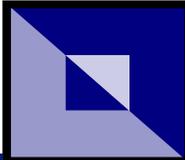
**Paste Special, Multiply or Divide** are perhaps less intuitive, but also useful. Say you want to add 10% to an existing set of numbers. You could set up a formula in an adjacent column to do that, or use Paste, Special, Multiply to quickly change the data. Enter your multiplier in a separate cell, then while on that cell, click copy. Highlight the range of cells you want to increase by 10%, then click Paste Special, Multiply and the numbers will be increased by 10%. **Note that the function will replace existing data, not create a separate column.** Paste, Special, Divide works similarly. Once you have finished with the multiplier, you can delete it.

**Paste, Special, Transpose** works well if you want to graph the data, but need the data horizontal instead of vertical (or vice versa). You can transpose both the series names and the values at the same time. Select the data (a2:b6), click on the cell you want the first series name, then select Paste, Special, Transpose. The resulting output is in A8:E9.

	A	B	C	D	E	F
1	Original Data	Original Value				
2	2015	10				
3	2016	15				
4	2017	20	Data after Paste, Special, Transpose			
5	2018	25				
6	2019	30				
7						
8	2015	2016	2017	2018	2019	
9	10	15	20	25	30	

Excel Paste, Special has several feature designed to paste data in the way you need it. Try some of these features today!

*Do you have an excel tip you would like to share?  
Please email us at [newsletter@agawestmichigan.org](mailto:newsletter@agawestmichigan.org)*



## January—March, 2019: Helen DeVos Children's Hospital



Website: <https://www.spectrumhealth.org/locations/spectrum-health-hospitals-helen-devos-childrens-hospital>

Helen DeVos Children's Hospital offers expert care from more than 300 pediatric providers, in more than 50 services and programs that always focus on your child's health. If your child needs a specialist, we can help.

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.



### 2018/19 CHAPTER EXECUTIVE COMMITTEE



**Kevin Plockmeyer**  
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