



Chapter News

Volume 4, Issue 2

Spring 2018

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 in the air!

I will admit, I am not a big fan of winter, so I get very excited this time of year. I love watching the snow recede. I love those first 60 degree days that beckon us to spend time outside. I love seeing the first robin. All signs that spring is coming.

Spring is the season where life seems to start again. The grass turns green. The leaves emerge from their trees. Animals wake up from hibernation (and some people too).

Spring is the season of new life at AGA of West Michigan as well. March is membership renewal month. I encourage everyone to renew their membership and enjoy the many benefits of being an AGA member. March is also CGFM

(Certified Government Financial Manager) month.

What is CGFM month you may ask? CGFM month is the month where AGA national encourages local AGA members to promote the value of being a CGFM.

As a board, we encourage all AGA members to 1) consider becoming a CGFM and investing in your career as a governmental finance professional, 2) consider asking your governing body to proclaim March as CGFM month and recognize the value of this certification.

As we move through spring, do not forget to put your AGA membership to work and attend our April 24 webi-



nar on the implementation of GASB 75, and our July 24 webinar for the 2018 single audit update. Thanks again to Rehmann for sponsoring these events.

As we consider this season of spring and new life, please consider joining the AGA West Michigan Chapter's Board of Directors. We are looking for two new board members to help shape our vision for the

(message continued on page 2)

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Message from the President (continued)

future, and we would love for you to join us in this endeavor.

If you have any questions, please reach out to a current board member to discuss these opportunities.

So as we look to the first tulip emerging from the ground, I

look forward to this season of new life and the opportunities provided by being a member of the AGA.

Sincerely,

Kevin Plockmeyer
President - West Michigan Chapter
Association of Government Accountants

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>

Applications are due July 31, 2018



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.



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

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.

- **April 24, 2018 Webinar** - Implementing GASB 75 (OPEB):



Includes Information on:

- Working with your actuary
- Sample templates for calculating the net OPEB liability
- Alternative measurement method available for small plans
- Implicit rate subsidy

- **July 24, Webinar—2018 Single Audit Update**



- Review the major changes and challenges auditees and auditors faced in implementing the new Uniform Guidance
- Learn about proposed revisions to the Governmental Auditing Standards (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 2018 Compliance Supplement and the Data Collection Form
- Learn practical tips to avoid common single audit findings

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

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.

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 19, 2018: Back to Basics—Session 1 (Fundamental Elements of Governmental Accounting)—Okemos Conference Center
- April 25, 2018: West Michigan Front Porch Forum—City of Holland
- May 2, 2018: Advanced Cash Management and Investments
- May 17, 2018: Back to Basics—Session 2 (Public Financial Statements) - Okemos Conference Center
- June 12, 2018: Year-End Financial Statements and Closing Adjustments

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

National Training Opportunities (Webinars)



March 7 | 2–3:50 p.m. ET

Infrastructure Financing With State and Local Government

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.

National Training Opportunities (Webinars) **Continued**



March 15 | 2–3:50 p.m. ET

Owning My Future: Having an Enriching Career in Changing Times



March 28 | 2–3:50 p.m. ET

Cybersecurity



April 11 | 2–3:50 p.m. ET

Ethics



April 25 | 2–3:50 p.m. ET

DATA Act



May 9 | 2–3:50 p.m. ET

Polishing Your Presentation Skills



May 16 | 2–3:50 p.m. ET

Fraud/Data Analytics



June 13 | 2–3:50 p.m. ET

Leadership

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

Good Excel Hygiene

Most of us spend a great deal of our day working in Excel. Consequently, it is important for us to have good spreadsheet "habits" that reduce the chance of errors and make it easier for others to update/use our spreadsheets. Listed below are a few good habits to adopt!

- File Path/Name Identifiers:** Get in the habit of always including the date, file path and file name in your footer. This is particularly helpful in larger organizations, but a good habit even if you are the only person creating spreadsheets due to the cyclical nature of our work. It may be several months before you have to access a particular file again, and it is difficult to remember the file name. No one has time to waste re-doing an existing spreadsheet because they can't find the original! Another option is to set up default footer. Allen Wyatt explains how here: https://excel.tips.net/T002635_Default_Headers_and_Footers.html .
- Formulas:** Credibility is one of the most important traits for finance people to have and exude. When you have formulas that do not function properly, you lose your credibility. Often we have formulas that calculate the percentage of budget. However, if the denominator is zero, Excel returns a #DIV/0!. To a lay person, it can look like your formula is in error. To avoid this, add an if statement to your calculation (see cell D5):

	A	B	C	D	E	F
				% of Budget		
1	Department	Budget	Actual	Spent		
2	722 - Zoning	163,338	154,847			
3	748 - Comm Serv.	0	178,500	#DIV/0!	Formula is c3/b3	
4	851 - Insurance	58,500	61,000			
5	852 - Retiree Costs	0	1,500	N/A		
6						
7						
						Formula is =IF(B5=0,"N/A",C5/B5)

- Pivot Tables Refresh:** We often use the same spreadsheet time and time again. If you have a pivot table, you will want the refreshed data to include everything. A good habit to get into is put the source data in a table. When you subsequently paste new data, paste it in under the header row. Now when you refresh your table, the lines added at the bottom of your data are included automatically.

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

Please email us at newsletter@agawestmichigan.org

April 1 - June 30, 2018: Holland Rescue Mission



Website: www.hollandrescue.org

Holland Rescue Mission exists to glorify God by proclaiming and demonstrating His love through Christ-centered programs of excellence for the homeless and less fortunate.

Area of Service: Holland, Michigan and surrounding area

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.



2017/18 CHAPTER EXECUTIVE COMMITTEE



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