



# Chapter News

Volume 3, Issue 1

October/November 2016

## 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:

I am honored to be serving as President of the West Michigan Chapter of AGA for the 2016-2017 program year. I first want to take the time to thank the Chapter Executive Committee (CEC) for their time to help our chapter be successful for another year. Our dedicated CEC is what keeps our chapter running year after year. The CEC has been busy all summer working to plan another great year filled with relevant educational programs. In particular, be sure to watch for the Governmental Accounting Training Series (GATS) coming in early 2017.

As I step into the President role, one objective is to provide value to our current chapter members and potential chapter members. As members of this chapter, we are all seeking similar benefits from AGA. We are a growing and evolving

chapter, and the CEC appreciates all contributions, participation and feedback from members. If there are particular events or speaker topics you would like to see, please let us know!

One of the reasons I became more involved in AGA was the outreach opportunities to college students that are deciding the direction of their career. I remember when making these same decisions for myself and there not being information about the governmental opportunities. While I have "fell" into my role, first as a governmental auditor and now as a finance director of a city, not everyone will be given the same opportunities. I feel there are many who could thrive in this industry if given the information about a career in governmental accounting. Each of us should be encouraged to make connections with our potential future governmental accountants.



I look forward to working with the CEC, Past Presidents and all chapter members to accomplishing these goals and to continue the tradition of AGA West Michigan!

**Karen Mushong, CPA  
President, West Michigan Chapter Association of Government Accountants**

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## Student Board Member Highlight

Each year, AGA West Michigan awards a "Student Board Member" scholarship of \$500/semester for the recipient's participation on the Chapter Executive Committee.

The 2016/2017 recipient of this award is Brady Gent- a senior at Davenport University who plans to pursue a Masters of Accountancy upon graduation, and is currently an intern at Innotec.

Brady is also involved in several extracurricular activities including varsity rugby, the Student -Athlete Advisory Committee, Volunteer Income Tax Assistance, and is a student member of the AICPA and IMA.



Brady's role is to assist AGA West Michigan in improving student and faculty involvement by developing contacts, providing information on upcoming AGA West Michigan events, and enhancing the overall visibility of our organization. He will also assist in planning the Student & Early Career Event planned for February 2017. Congratulations Brady!

### Did you know?

- 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.



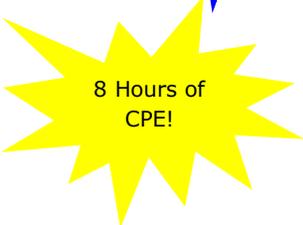
Like us on Facebook to learn about chapter events, links to helpful sites and job opportunities

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

- **October 19, 2016 Webinar** - Practical Implementation Tips for GASB 72 (Fair Value) and GASB 77 (Tax Abatement Dis-closures) 
- **December 1, 2016 AGA/GFOA Double Feature:**
  - Morning AGA Event: Professional Ethics, the CGFM Program, Citizen Centric Reporting
  - Afternoon: GFOA GAAP Update
- **January 25, 2017 Webinar**—2017 Governmental GAAP Up-date 
- **Spring 2017**—Governmental Accounting Training Series (GATS): GATS consists of three levels which can be taken consecutively or individually. depending on your training needs. Consult our website for more information.

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



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

*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

- October 26, 2016—Front Porch Forum—Kentwood City Hall
- November 1, 2016 Live Training at the Okemos Conference Center—Advanced Accounting & Financial Reporting.

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

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).

## National Training Opportunities

- 16 nov.** **Tools and Strategies for Fighting Fraud**  
November 16, 2016  
Webinar | 2-3:50 p.m. ET | 2 CPEs
- 13 jan.** **Financial Systems Summit**  
January 13, 2017  
Jan. 13, 2017 | Washington or virtual | 6 CPEs
- 15-16 feb.** **National Leadership Training**  
February 15 – 16, 2017  
Feb. 15-16 | Washington or virtual | 14 CPEs

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

## Excel's VLOOKUP Function—Demystified

Excel's VLOOKUP statement is a valuable tool for consolidating data from two separate reports, for statements/reports that are updated frequently, and many other functions. The formula is a bit unwieldy, but once you get used to using it, it can save you a lot of time.

**VLOOKUP(lookup\_value,table\_array,col\_index\_num,[range\_lookup])**

### Application:

You download a system file that includes employee name, bargaining unit/employee group, and annual salary on to one excel sheet and have a separate sheet in the same workbook that gives retirement rates:

Sheet name = "employees"

Sheet name = "R Rates"

	A	B	C
	Employee	Bargaining Unit	Annual Wages
1	John Doe	Teamster	\$45,000
2	Jane Smith	POAM	\$55,000
3	Pat Smith	Unclassified	\$80,000

	A	B
	Bargaining Unit	Retirement Rate
1	Teamster	9%
2	POAM	16%
3	Unclassified	12%

	A	B	C	D	E	F	G
	Employee	Bargaining Unit	Annual Wages	Retirement Rate			
1	John Doe	Teamster	\$45,000	=VLOOKUP(B2,'R Rates'!A\$1:B\$4,2,FALSE)			
2	Jane Smith	POAM	\$55,000	16%			
3	Pat Smith	Unclassified	\$80,000	12%			

In the VLOOKUP formula, B2 is the cell address of the look up value, the bargaining unit for John Doe. The next section is the

table you want to find it in. The table array is \$A\$1:\$B\$4 in the "R Rates" sheet. Note the anchoring dollar signs. This is done so that when you copy the formula down, the table coordinates stay intact. Please note that the first column in the table array must have the lookup value. Since you want it to return the rate, you want the number 2 to be the column index; this means it will return the value in the second column of the table on the "R Rates" sheet. The "FALSE" at the end of the formula means it must find that exact match; in most cases you'll want an exact match – this is accounting after all! The formula is case sensitive.

### Tips:

1. The first few times you try to use it, you will probably get error messages. The evaluate formula tool (formulas, formula auditing, evaluate formula) can help you pinpoint where the error occurred.
2. Wherever possible, use numeric data in your lookup values as they tend to be more consistent than text.
3. The VLOOKUP formula works great with pivot tables too! This is helpful in preparing statement/ reports that you re-create often (e.g., monthly financial reports). You can download the data, refresh your pivot, and the statement will update the number, but keep your formatting.

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

## October 1 - December 31, 2016: Feeding America West Michigan



Website: <https://www.feedwm.org/>

Feeding America West Michigan exists to ensure safe food is available to the hungry in our community. This food comes from hundreds of farmers, manufacturers, distributors, and retailers that have edible food they can't sell because of overruns, order errors, misprints, and other unexpected occurrences. We distribute that reclaimed food to pantries, shelters, after-school programs, and other anti-hunger agencies in 40 Michigan counties.

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.



### 2016/17 CHAPTER EXECUTIVE COMMITTEE



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