



Message from the Chapter President



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Frosty mornings, changing leaves, September 31st all sure signs of fall in mid-Michigan. Although this is always a hectic time of year for the vast majority of our chapter's membership, I want to encourage you to plan to attend the October luncheon on the 23rd.

It's also not too early to consider your willingness to participate in VITA during the upcoming tax season. Information will soon be available on our website if it is not already there. Not to discourage anyone, but as a reminder tax training does not count for CGFM CPE requirements.

So, if you work for the State or Federal governments, have a successful year end. Those with June year ends can smile and say "done" and for our retired members stop laughing at the rest of us. Hope to see everyone at an event soon.

Here's a smile to end with – stolen from a speaker at the National PDC this summer. What's the difference between an accountant and an auditor? (see answer on page 2)

**Deborah Christopherson, CGFM
President, Greater Lansing Chapter**

Vision

AGA is the premier association for advancing government accountability.

Mission

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

Core Values

Service, Accountability, Integrity, Leadership

Eye Opener



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The number of states that have fully implemented an electronic system – as required by a 2008 federal law – to verify the eligibility of people applying for Medicaid long-term care. Twenty-five states were supposed to have electronic verification in place by the end of 2011.



MONTHLY MEETING TUESDAY OCTOBER 23, 2012 11:45

Capitol View Building
201 Townsend Street,
Lansing, Michigan

DOING MORE WITH LESS

Paul's presentation will share practical strategies about surviving and thriving in resource restricted environments. Specifically, participants will leave with:

- Team building strategies that will create a more unified and harmonious department
- Practical strategies to evaluate, assess, and improve your department's effectiveness
- Practical negotiation and proposal strategies to use with other levels of management

REGISTRATION

Register on-line at www.aga-lansing.org, click on events. Register before Friday, October 19.

COST

\$12 AGA members

\$20 non-members

Registrants are responsible for payment unless cancellation is received by the registration deadline.



About the Speaker

Paul Artale is a professional keynote speaker, trainer, and facilitator.

A veteran of the education sector, Paul is no stranger to having a lack of resources (human, financial, and technological). Despite these shortcomings Paul has been able to maximize his organizational effectiveness and output. Overcoming adversity is something that Paul knows well as he has overcome physical disability in his life. Paul's attitude comes from his background as a former college football coach and player and is instrumental in the "you can do it" attitude.

Paul is currently working on his PhD in Higher Education Administration at Michigan State University with an emphasis in Labor and Industrial Relations. He is also involved in leadership development for which he was awarded the Lorimer Fellowship from Michigan State University in 2011 and the Wilson Fellowship for Labor and Industrial Relations in 2012.

TRAINING DISCOUNTS FOR MEMBERS

Members-Only Back-to-School Sale!



Take \$20 off when you purchase a subscription of Journal quizzes. You can earn CPEs* by reading the *Journal of Government Financial Management*. Get 3 CPEs for each issue when you take the online quiz and pass with an 80 percent, or better.

This is a limited-time offer for members. Purchase a subscription before October 31, 2012 to get 4 quizzes - and earn you up to 12 CPEs - for just \$89.

More information is available on AGA's website.

[Register here](#) for a subscription at the members-only sale price. Please include your AGA ID to ensure you receive the member discount. Once your request is processed you will receive a confirmation by email.

Questions? Please contact agamembers@aqacqfm.org.

* These Continuing Professional Education (CPE) hours are not NASBA-certified but do qualify for Certified Government Financial Management (CGFM) CPE requirements.



WHAT WE NEED OUR AUDITORS TO DO

It is more crucial than ever to know whether government programs are effective.

Gene Dodaro, the comptroller general of the United States, fired off 56 PowerPoint slides at state, local and federal auditors attending the recent biennial meeting of the National Intergovernmental Audit Forum. As you can imagine, Dodaro's message was grim: The United States is now farther along an unsustainable fiscal path. This may strike you as old news, but to me this was different. After all, as comptroller general, Dodaro is the head of the U.S. Government Accountability Office (GAO), the credible source of much of the data that feeds the information market inside and outside the Beltway.

Every slide showed another aspect of the trouble ahead. In one, the historical high for debt held by the public -- 109 percent of gross domestic product (GDP) following World War II in 1946 -- would be exceeded around 2026, quickly rising to 200 percent of GDP by 2040. Clearly, policymakers can't let that happen.

But another slide really caught my attention. It had a long list of program areas that receive limited or no evaluation of their effectiveness. Dodaro's point was that GAO and others in the government audit and accountability community must focus on program effectiveness so they can use that information to inform policymakers and the public as they make difficult choices.

As important as that job of auditing and evaluation is, it's getting harder. GAO is at its lowest staffing levels since 1935. Richard Chambers, president and CEO of the Institute of Internal Auditors, told meeting attendees that state and local government audit organizations were undergoing severe cuts in staffing and funding and, in some cases, were being eliminated altogether. My conversations with individual audit directors bore this out. For example, Jerome Heer, director of audits for Milwaukee County, Wis., says he now has a staff of 14 auditors, down from 28 a few years ago. Kansas City, Mo., Auditor Gary White says he has nine auditors, down from 17 in 2003.

Dr. Mark Funkhouser, a former Kansas City mayor and auditor, is the director of the Governing Institute.



When it came time for questions, I asked Dodaro how he was going to provide more effective auditing, given GAO's low staffing levels. His answer could be summarized with two keywords: targeting and technology. GAO wants to work better with Congress in choosing which of the thousand or so requests it gets annually from lawmakers ought to result in an audit. It also is trying to get out from under some of the routine audit work that it has been required by statute to do but that provides less bang for the buck. And it is trying, like nearly everyone else in government, to use technology to increase the productivity of its staff.

So what's the takeaway for state and local government? That brings us to slide 50, which showed that since at least 1977 the largest single source of a state's general revenue -- more than income, sales and corporate taxes -- has been federal grants. When the people who supply your largest source of revenue run up against tough choices, you can bet a great deal of that money is going away -- and quickly. Tough choices tend to cascade downhill.

State and local governments have a huge stake in how this all turns out. Policymakers at every level of government ought to limit further cuts in audit and evaluation. Cutting back in those areas to save money is like trying to lose weight by shrinking your brain. Like GAO, state and local government auditors ought to target audits as wisely as they can, focus more of their effort on determining whether programs actually achieve the objectives they were created to meet and more aggressively communicate the results of their audits.

This is not going to be pleasant. Studies of audit and evaluation organizations have shown that effectiveness audits are the likeliest to bring political heat on auditors, but that's their highest-value work. Things will get dicey, but this is no time to be squeamish.

Source: [governing.com](http://www.governing.com)
<http://www.governing.com/columns/public-money/col-what-we-need-auditors-to-do.html>



MEMBER ANNIVERSARIES

| | |
|------------|-----------------------------|
| 10/01/1979 | Jane Wallin |
| 10/01/1979 | Carol Carlson, CGFM-Retired |
| 10/01/1986 | Eldon Lamb, CGFM |
| 10/17/1988 | Thomas McTavish, CGFM |
| 10/08/1992 | Cindy Osga, CGFM |
| 10/01/2001 | Doreen Brown, CGFM-Retired |
| 10/01/2002 | Nicholas Bohac |
| 10/01/2005 | Peggy Murphy |
| 10/01/2010 | Karine Akopov |
| 10/01/2010 | Zada Shriner |

Special congratulations to Jane Wallin and Carol Carlson who are charter members of the Greater Lansing AGA Chapter.



CHAPTER FINANCES

Balance Sheet at September 30, 2012

| | |
|---|--------------------|
| Assets | |
| Cash | |
| Checking Account | \$ 5,498.80 |
| Certificate of Deposit | -0- |
| Accounts Receivable | -0- |
| Total Assets | \$ 5,498.80 |
| Liabilities and Net Assets | |
| Accounts Payable | \$ 523.99 |
| Unrestricted Fund Balance | 4,974.91 |
| Total Liabilities and Net Assets | \$ 5,498.80 |



CHAPTER EXECUTIVE COMMITTEE MEETING MINUTES

SEPTEMBER 12, 2012

CEC Members Present: Deb Christopherson, Tom Colosimo, Linda deBourbon, Heather Hammond, Cindy Osga, Charlotte Roper, Susan Saari, Corey Sparks, Karen Stout, Dan Wawiernia

CEC Members Absent: Karine Akopov, Amy Zimmerman

Meeting was called to order at 12:00 noon. A motion to accept the agenda with changes was seconded and approved.

Minutes: Minutes from the 08/08/2012 CEC meeting approved by e-mail on 08/13/2012.

Financials: Dan distributed financial statements from August 2012. A motion to approve the August financial statements and disbursements of \$1,723.00 was seconded and approved.

Community Service: Tom passed out information about volunteering for the Volunteer Income Tax Assistance (VITA) program. The time commitment is flexible for AGA members. On-line and classroom training is available. Linda will post the information to the chapter website.

Education: Heather reported 52 people had registered for the September 19, 2012, PDC. Registration closes on September 14, 2012.

Program Luncheons: Karen has speakers lined up for all luncheons except May 2013. January 15, 2013, is tentative with SAAABA with tax updates. Heather talked to Darby Pfiefer about a Civil Service video to be used as a backup if a speaker does not show up. Deb has items she got at the National PDC that can be used as door prizes.

Awards: No report.

Membership/Outreach: Cindy reported that the October newsletter is ready to go out this afternoon. She added a calendar of upcoming educational events included the West Michigan Chapter events. The chapter currently has 102 members.

Website: Linda reported she will be putting the newsletter on the website.

CGFM: Deb reported there will be no audio conferences in September, October, or November.

Meeting adjourned at 12:36pm.

Next Meeting: October 10, 2012 at Fifth Third Bank Building, 2501 Coolidge Rd., Suite 400, East Lansing. Hosted by Karen Stout and Susan Saari.



Posted by Jack Gates on September 27, 2012 at 2:21pm



The Hot Dog Stand – Customer Service?

At the game I went to the concession stand for some snacks and drinks, to be greeted by a long, slow-moving line. While the second quarter evaporated and the line inched forward, I looked at the hot dog stand operators to see why there was such a delay.

Here are some highlights:

- 8 enthusiastic people – 5 at the counter and 3 doing prep in the back
 - the counter folks reminded by of a demolition derby, bumping each other and constantly crossing paths
 - the preparation folks were paying no attention – standing and talking
 - supplies (napkins, plasticware, cardboard trays) were on the right end of the counter but condiments were on the left end
 - the menu and prices were on a banner on the back wall of the stand
- finally, the line was amorphous and confused, people lined up on a server but some also thought it was the next available server

If a transaction takes an average of 4 minutes from order to payment per customer per server, a back-of-the-envelope calculation of service capacity is about 75 per customers per hour. A person joining the end of this line at its peak can expect about an hour before heading back to the seat, partially due to the absence of training and flow.

From this experience, I saw general guidelines for improving customer service, based on the pinch points and frustrations of the patrons at the hot dog stand. Consider these five items (the examples tie back to my quest of food and beverages):

- **inform the customers what you expect from them** – in our example, how to navigate the line was unclear and the menu and prices were not visible until at the counter
- **design flow for efficiency** – the servers bounced around to fulfill orders and customers had to cross the line and go to two locations for supplies and condiments

- **train staff on roles and assignments** – servers were swamped while preparers ignored the chaos while chatting – alternative roles for all staff are required for peak demand periods
- **manage customer perceptions** – customers get angry while waiting when they see staff standing around –regardless of the reason
- **create as positive an experience as possible while addressing the customers' needs** – smile, be upbeat when serving the customer and remain focused on the customers' need, NOT why it can't be done.

It is not unusual to be too close to this issue to see the gaps and over-servicing areas clearly in your customer service operation – and an outside advisor will review and assess how things are actually done, not influenced by how insiders *think* things are being done.

Customers want to be heard and receive accurate, timely answers to their questions or concerns. Preferences aside, there are several channels to reach the customer – web site information, interactive topic search, Frequently Asked Questions (FAQ), employee blogging, telephone tree with simple questions answered by automated systems with an opt out for a real person who can do more than simply red the same web site screen to the caller. For the complex problems, one-on-one service by phone, in person, or by video call gets satisfying results.

The best approach to customer service is to put yourself in the customer's shoes and proceed the way YOU would like to be served.

Don't come to the game hungry is NOT a solution to the hot dog stand problem, even though may see the second quarter.

Your thoughts?



The Mark of Excellence in Federal, State, and Local Government

Requirements to Maintain Your Certification

All active CGFMs are required to complete at least 80 hours of continuing professional education (CPE) every two years in government financial management topics or related technical subjects. The 80 CPE hours must be completed within the CGFM's two year CPE cycle.

CGFMs do not need to submit supporting documentation of the CPE hours at the time of renewal. The payment itself serves as the CGFMs affirmation of his or her compliance with the CPE requirements.

CGFMs are required to maintain supporting documentation on CPE hours earned for a minimum of three years and provide it to AGA upon request. This documentation may be requested by AGA as part of the annual audit of a random sample of CGFMs.

Waiver or extensions on earning CPE hours are granted on an individual case basis. All requests for waivers must be submitted in writing to the National AGA's Office of Professional Certification no later than April 30 in the year following the end of the two-year CPE cycle.

To learn more about the CGFM certification visit agacgfm.org.

CHAPTER EDUCATIONAL EVENTS



~~September 19, 2012~~

~~Professional Development Conference~~

~~The Changing Environment in the Government
Accountability Community
Library of Michigan
4 hours CPE~~

You can register for all chapter events at www.aga-lansing.org. Click on events.

Check the chapter website and newsletter for updated educational opportunities.

October 23, 2012

Monthly Luncheon Meeting

Doing More with Less – Paul Artale
Capitol View Building
1 hour CPE

February 27, 2013

Audio Conference

Internal Controls
Constitution Hall
2 hours CPE

November 13, 2012

Monthly Luncheon Meeting

Effective Business Speaking – Jack Pyle
Capitol View Building
1 hour CPE

March 13, 2013

Audio Conference

Government Financial Management
Constitution Hall
2 hours CPE

December 12, 2012

Audio Conference

Just Ethics
Constitution Hall
2 hours CPE

March 26, 2013

Professional Development Conference

Government Accountability Topics
LCC West Campus
8 hours CPE

January 9, 2013

Audio Conference

Government Financial Management
Constitution Hall
2 hours CPE

April 17, 2013

Audio Conference

Internal Controls
Constitution Hall
2 hours CPE

January 15, 2013

Monthly Luncheon Meeting

To Be Announced
Capitol View Building
1 hour CPE

April 23, 2013

Monthly Luncheon Meeting

The State Budget – John Nixon
Capitol View Building
1 hour CPE

February 6, 2013

Audio Conference

Fraud Prevention
Constitution Hall
2 hours CPE

May 21, 2013

Monthly Luncheon Meeting

To Be Announced
Capitol View Building
1 hour CPE

February 19, 2013

Monthly Luncheon Meeting

Strategic Planning – Berri Meyers
Capitol View Building
1 hour CPE

May 22, 2013

Audio Conference

Ethics
Constitution Hall
2 hours CPE

OTHER EDUCATIONAL OPPORTUNITIES



West Michigan AGA

To register for events, visit
www.agawestmichigan.org/home/events

October 17, 2012

Governmental Accounting Training Series Level 1
 Rehmann Group Office, Grand Rapids Michigan
 8 hours CPE

October 23, 2012

GASB 67/68, New Pension Standards
 Webinar
 1 hour CPE

January 23, 2013

Governmental Accounting Training Series Level 2
 Rehmann Group Office, Grand Rapids Michigan
 8 hours CPE

April 24, 2013

Governmental Accounting Training Series Level 3
 Rehmann Group Office, Grand Rapids Michigan
 8 hours CPE

National AGA

To register for events, visit
www.agacgfm.org



February 12-13, 2013

Ronald Regan Building and
 International Trade Center
 Washington, D.C.
 14 hours CPE

Western Michigan Chapter ISACA

To register for events, visit
<http://www.isaca.org/chapters2/Western-Michigan/events/Pages/Calendar.aspx>

October 18, 2012

Fall Seminar
 LAFCU, Lansing

November 15, 2012

Chapter Meeting
 Grand Rapids

Chapter Executive Committee

2012-2013

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