

Disclosures

GREATER LANSING CHAPTER

October 2016





A
MESSAGE
FROM
THE
CHAPTER
PRESIDENT



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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

OCTOBER EVENTS

webinar – October 12

monthly luncheon – October 18





Happy New Fiscal Year!

This is a busy time of the year for many of our members. Year-end closing, CAFR audits, and single audits, year-end federal reports, new fiscal year coding and contracts. With that being said, I hope you have the time to get out and enjoy the great fall weather and the leaves turning to those beautiful shades of yellow, orange, and red.

I would like to thank the members and nonmembers who took the time to attend our Fall Professional Development Training. And for those who want more CPE, we have a webinar on October 12, and our first monthly luncheon meeting on October 18. See the details in this newsletter for more information. Also see page 6 for our event calendar for the year.

We are always looking for topic and speaker ideas, so do not hesitate to contact any board member with your great idea.

I wish each of you success in year-end closing and throughout the new fiscal year.





Eye Opener



1,375%

Rise in health insurers' spending, from 2011 to 2015, on patients with a diagnosis of opioid dependence or abuse. Patients cost insurers \$3,435 a year on average, while opioid patients cost them \$19,333.

SOURCE: Kaiser Health News | September 14, 2016





WEB CONFERENCE WEDNESDAY October 12, 2016 2:00pm to 3:50pm Constitution Hall ConCon Rooms A and B Lansing, Michigan

CYBER SECURITY – THE NEW NORM INFORMATION SHARING AND READINESS

Cyber-attacks and data breaches are front page material on a frequent basis. Cyber-attacks are growing in frequency, sophistication and are the greatest challenge facing public and private organizations. When a security breach occurs and confidential employee, tax payer information or proprietary data is stolen or lost, entities may face reputational damage, diminished public confidence, financial loss, and potential regulatory fines. Hear from a federal agency, a county, and a state on what they are doing to protect themselves and why cybersecurity is no longer viewed as just an "IT" issue.

Speakers:

Gwen Sykes, CFO
U.S. Secret Service
Costis Toregas, Ph.D.
Council IT Advisor
Mike Watson, Chief Security Officer
Commonwealth of Virginia

REGISTRATION

Register on-line at www.aga-lansing.org. Click on events.

Register before Monday, October 10, 2016

COST

AGA members - FREE non-members - \$20

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



MONTHLY MEETING TUESDAY October 18, 2016 11:45 Van Wagoner Building Great Lakes Room

Lansing, Michigan

BENEFIT PLANS AND THEIR IMPACT ON THE STATE AND LOCAL ECONOMY

The choices you make for your 401K and 457 Plans not only impact your future but the future of the state and local economies.

Speaker: Kelly Taylor, VOYA

REGISTRATION

Register on-line at www.aga-lansing.org. Click on events. Register before Friday, October 14, 2016

COST

\$12 AGA members \$16 non-members

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





The Greater Lansing Chapter would like to extend a sincere thanks to everyone who attended the Fall Professional Development Training, the speakers, and our sponsor Becker Professional Education.

UTAH HIGHWAY WORKERS BLAST AWAY BRIDGE CONCRETE WITH HIGH PRESSURE WATER

By Bill Lucia, Reporter For Government Executive's Route Fifty

Hydro demolition is being used on a roadway rehabilitation project on Interstate 215 near Salt Lake City.

To blast away old bridge pavement, workers on a Utah highway project have been using high pressure water—a technique the state's transportation agency says saves time and money.

Hydro-demolition, as the process is known, is being carried out on a \$105 million project along Interstate 215, in western Salt Lake County. The project is one of the first times the Utah Department of Transportation has employed the tactic for bridge deck reconstruction.

The equipment involved can spray water with up to 36,000 pounds per square inch, or psi, of pressure. Household pressure washers a person might use to clean their car or sidewalk tend to put out between 1,000 and 3,000 psi, depending on the model.



what we have where possible," said project manager Oanh Le Spradlin in a statement.

About 15,000 to 17,000 gallons of water gets used in a 10-hour shift by the process. Wastewater is collected, treated and recycled, according to Utah DOT. Pavement removed from the bridge deck is ground up, and can be reused as base-material on road projects.

Hydro-demolition has roots in the 1980s in Italy and Sweden, according to a 2014 report written by a Missouri DOT bridge inspection engineer. Patrick Martens, the author, noted in the report that the process "has unlimited potential in changing the course of bridge deck preservation." He went on to write that, in his 26-years of doing bridge inspections and maintenance, "one of the most fascinating processes I have encountered is the process of hydrodemolition."

On the Utah project, hydro-demolition is being used to remove about 3 to 4 inches of concrete bridge decking, so that it can be replaced with fresh material.



According to the state's DOT, hydro-demolition allows for a level of precision removing unsound bridge concrete not afforded by more traditional techniques, and leaves intact other parts of the structure that are still in good shape. This can result in time and cost savings.

"While we are reconstructing I-215 with all-new concrete pavement, we also want to preserve

The work now underway in the Interstate 215 corridor began in early May and is expected to take until fall of 2017. It is taking place along roughly eight miles of the highway.

Interstate 215 is considered one of the most important corridors in Salt Lake County, which encompasses Salt Lake City, with more than 100,000 vehicles passing through it per day.





CONSIDER THE USE OF EXCLAMATION POINTS IN YOUR WORK EMAIL. THANKS!

I'm guilty. I'm guilty of punctuation misuse. I use too many exclamation points in my business emails.

I specifically remember the first time I saw the overuse of an exclamation point in a work email. Like spotting a rare specimen of some sort, three of us huddled around a coworkers screen and just marveled at the uninhibited use of the exclamation point. We understood why the author added so many exclamation points, she was new to the company and worked on the other side of the country. So there was no other way to convey tone. Specifically, there was no other way to convey that she's excited, and happy, and not trying to be bossy or overbearing. It was the punctuation equivalent to the smiley face.

Fast forward nearly a decade later and I find myself overusing the exclamation point. It started out with a simple "Thanks!" at the end of my emails. As a new manager, I wanted to send a tone of "hey, thanks for doing the work I described in this email, I appreciate you.", and the exclamation pointed thanks seemed to do a good job of it. When I changed jobs a few years later use of exclamation points increased as relied more on my indirect authority. It wasn't a conscious decision, and looking back I think I wanted to convey a tone of "I know I can't tell you want to do, but I'm fun and friendly and wouldn't it be great if we could collaborate on this thing?". However, in my current job, the use of exclamation points is just getting out of hand.



From senior managers down to staff, it appears that the period has been replaced with an exclamation point. And truth be told, I got swept up in the culture of it all, and find myself writing emails where there are more exclamation points than period, or (heck) even sentences.

And then a few weeks ago, I realized...I became my coworker from a decade ago, the one that overused the exclamation point. Working in an organization with mainly women, I noticed that there were a lot of exclamation points, smiley faces and capitalized THANK YOUs and YOU'RE AWESOME! It just became too much. My team knows I'm excited about the work they do-I thank them in person, with trust (i.e., not micromanaging them) and with incentive awards (who doesn't like a little cash or time off?).

So then I started scaling back on the use of my exclamation points. I would deleted one or two...and then I felt like that one Onion Article about the Ice Queen who didn't use exclamation points in her email. The tone of the email changed, they felt cold and perfunctory. Even worse, it was physically difficult to stop using them. But I'm forging ahead. I write emails and then go back and delete the exclamation points. I talk to coworkers about the overuse of exclamation points. At times my coworker and I email about the over use and the weaning off of the exclamation point, and end most emails with a hashtag.

#UsePunctuationApprorpatelyInWorkEmails #ExclaimationPointsArethejazzhandsofemails #Ifinallyunderstandhashtags #Ordol? #TradingOneBadHabitForAnother

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a dark past. Try haunting an accounting firm!"



WWW.ANDERTOONS.COM

Early Career Center

Six Characteristics of Effective Government Leaders

By Alison Napolitano, GovLoop

Government bureaucracy often makes hiring a cumbersome, slow-moving process. As a result, top talent tends to slip through the cracks. When the government competes with industry recruiters who are able to make quick, competitive offers, it has to rely on its mission of public service as its main recruiting tool.

The challenge is particularly tough for hiring young workers. The federal workforce needs fresh blood, yet the share of the federal workforce under the age of 30 continues to drop, government figures show. With the talent pool small, recruiters and hiring managers need to be able to weed out applicants who have the potential to be effective from those who do not.

Here are six common characteristics of capable federal managers that can be used to determine which applicants are equipped to be competent leaders, and which can be removed from the applicant mix, courtesy of UNC Kenan-Flagler Business School's online MBA program.

They are mission driven.

In an analysis of 49,928 business units across 192 organizations representing 49 different industries in 34 countries, Gallup found that employees who move beyond the basics of employee engagement and know how they contribute to the organization more broadly are more likely to stay in their job and to be more productive. Effective government leaders that are mission driven acknowledge that maximizing employee engagement is a key driver of organizational performance. Mission drives loyalty, customer engagement, improves strategic alignment, brings clarity, and is measured by effective government leaders to help them align daily operations with the company's purpose. Keeping mission front and center is of the utmost importance to effective government leaders because they know that no matter how positive an impact their organization has on the world, if they don't communicate it to their employees, it doesn't matter.

They are creative problem solvers.

Effective government leaders know how to stay cool under pressure rather than get frazzled, and are strategic and critical thinkers — all characteristics of a creative problem solver. In federal jobs, the chessboard changes daily. The economy changes or there's a financial crisis and a leader must quickly adapt to the changing environment. Those who can tackle challenges head on and in the moment are an asset in this type of environment.. Effective government leaders realize that being a problem solver isn't just an ability; it's a whole mindset that



drives people to bring out the best in themselves and shape the world around them in a positive way.

They invest in relationships.

The relationships you build influence your future, and effective government leaders realize that. They know that success is achieved by those who are surrounded by people who want them to succeed. An employee who feels well mentored by their manager is more likely to go the extra mile — inspired to work harder beyond their job responsibilities. Effective government leaders encourage employees to network as well to strengthen their circles of influence, which requires them to communicate their personal goals and objectives. This way, employees know who they can trust and who can help them elevate their position for success.

They know how to function strategically with limited resources.

Resources in the federal government can change quickly. Budget cuts can appear without warning, making it difficult to do more with less. Effective government leaders overcome this challenge by adapting. They do this by developing a robust approach to prioritization while also maintaining motivation and improving performance. Strategies include frequent communication, faster organizational responsiveness, creativity to reduce internal costs and to create external opportunities, and using experienced managers to support younger managers who have not had to work in a difficult economic environment before.

They demonstrate integrity.

Effective government leaders demonstrate integrity to show that their employees can trust them. They are deemed reliable, allowing them to get results while balancing relationships. Effective government leaders follow through with what they say they will do and are consistent in their expectations, outcomes, actions, and values. They know that implicit trust is the key to a powerful team.

They can communicate their vision.

One of the most powerful ways to get buy-in on key priorities is by effectively communicating your vision. Effective government leaders know how to get a point across, make sure daily tasks are completed to make progress toward a desired outcome. They acknowledge that they will need help in achieving their vision and know how to hire the right people to support them because they can communicate what a job entails to the people they are interested in recruiting.

CHAPTER

EDUCATIONAL

EVENTS







Check the chapter website and upcoming newsletters for more information.

September 14, 2016

Webinar Conference

Internal Controls

Grand Tower, Dempsey Room

You can register for all chapter events at

www.aga-lansing.org. Click on events.

2 hours CPE

September 20, 2016

Professional Development Conference

Managing Transition in Government

Library of Michigan

4 hours CPE

October 12, 2016

Webinar Conference

Cyber Security: The New Norm Constitution Hall, ConCon Room A/B

2 hours CPE

October 18, 2016

Monthly Luncheon Meeting

Impact of Retirement Savings

VanWagoner Building, Lakeshore Room

1 hour CPE

November 16, 2016

Webinar Conference

Fraud Toolkit Case Studies

Location to be Determined

2 hours CPE

November 17, 2016

Monthly Luncheon Meeting

TBD

VanWagoner Building, Lakeshore Room

1 hour CPE

December 7, 2016

Webinar Conference

Ethics

Location to be Determined

2 hours CPE

January 23, 2017

Monthly Luncheon Meeting

Tax Update - Joint with SAAABA

Library of Michigan

1 hour CPE

February 21, 2017

Monthly Luncheon Meeting

TBD

VanWagoner Building, Lakeshore Room

1 hour CPE

February 22, 2017

Webinar

Fraud and Risk

Location to be Determined

2 hours CPE

March 8, 2017

Webinar

Government Financial Management

Constitution Hall, ConCon A and B

2 hours CPE

March 2017 – Date to be Announced

Professional Development Conference

Government Accountability

Location to be Determined

8 hours CPE

April 12, 2017

Webinar

Ethics

Location to be Determined

2 hours CPE

April 18, 2017

Monthly Luncheon Meeting

Senate Fiscal Agency Budget Update

VanWagoner Building, Lakeshore Room

1 hour CPE

May 16, 2017

Monthly Luncheon Meeting

TBD

VanWagoner Building, Lakeshore Room

1 hour CPE

June 14, 2017

Webinar

Fraud and Data Analytics

Location to be Determined

2 hours CPE

OTHER EDUCATIONAL OPPORTUNITIES



Education is the most powerful weapon which can cause change to the world.

Nelson Mandela

National AGA

To register for events, visit www.agacgfm.org

October 4, 2016

Shared Services Summit

Ronald Regan Building Washington D.C. 7 hours CPE

November 1, 2016

FREE Members Only Webinar

Networking Up Your Computer 1 hour CPE

February 2017

National Leadership Training

Ronald Regan Building Washington D.C. 14 hours CPE

February 23, 2017

FREE Members Only Webinar

The Fraud Tools: Case Studies Your Computer

1 hour CPE

July 9-12, 2017

Professional Development Training

John B. Hyne Convention Center Boston, Massachusetts 24 hours CPE

West Michigan AGA

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

October 19, 2016

Webinar

Implementation of GASB 72 and GASB 77 2 hours CPE

December 1, 2016

AGA/GFOA Double Feature

More information coming.

January 25, 2017

Webinar

2017 Government GAAP Update 2 hours CPE

Governmental Accounting Training Series (GATS)

Level 1: An Introduction (coming February 2017) Level 2: Digging Deeper (coming March 2017) Level 3: Advanced Topics (coming April 2017)





ACCOUNTANTS ARE MORE CLEVER THAN ATTORNEYS

Three accountants and three Attorneys are traveling by train to a conference. At the station, the three attorneys each buy tickets and watch as the three accountants buy only a single ticket.

"How are three people going to travel on only one ticket?" asks an attorney.

"Watch and you'll see," answers an accountant.

They all board the train. The attorneys take their respective seats but all three accountants cram into a rest room and close the door behind them. Shortly after the train has departed, the conductor comes around collecting tickets. He knocks on the rest room door and says, "Ticket, please."

The door opens just a crack and a single arm emerges with a ticket in hand. The conductor takes it and moves on.

The attorneys saw this and agreed it was quite a clever idea.



Sefton Boyer, CPA Posted June 18, 2016



So after the conference, the attorneys decide to copy the accountants on the return trip and save some money (knowing that accountants are clever with money). When they get to the station, they buy a single ticket for the return trip.

To their astonishment, the accountants don't buy a ticket at all.

"How are you going to travel without a ticket?" says one perplexed attorney.

"Watch and you shall see," answers an accountant.

When they board the train, the three accountants cram into a rest room and the three attorneys cram into another one nearby.

The train departs. Shortly afterward, one of the accountants leaves his rest room and walks over to the rest room where the attorneys are hiding.

He knocks on the door and says, "Ticket, please."



MEMBER NEWS

CONGRATULATIONS! Member Anniversaries

Carol Carlson, CGFM-Retired	37 years
Jane Walin	37 years
Pratin Trivedi, CGFM	27 years
Cindy Osga, CGFM	24 years
Nicholas Bohac	14 years
Peggy Murphy	11 years
Julie Salman	10 years
Zada Shriner	6 years
Michael Booth	2 years
Phillip Carlisle	2 years
Bethany Doyle	2 years
Roberta Marks	2 years
Derek Childs	1 year
Colin Ohl	1 year





CHAPTER FINANCES

Balance Sheet at August 30, 2016

Assets

Current Assets: Checking Account \$ 27,494 Pay Pal Account \$ 1,961 **Total Assets**

\$ 29,456

Liabilities and Net Assets Beginning Fund Balance

Unrestricted \$ 23,637 Restricted 4,515 Income (Loss) 1,304 **Ending Fund Balance**

Unrestricted \$ 24,941 Restricted 4,515 Total Liabilities and Fund Balance \$ 29,456





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

Did you know the Greater Lansing Chapter offers a CGFM scholarship?

The CGFM scholarship was established to provide financial reimbursement to Greater Lansing Chapter AGA members who successfully complete all three CGFM examinations and have been awarded the CGFM designation. The scholarship is an incentive for those considering becoming a CGFM.

CGFM is the professional certification recognizing the unique skills and special knowledge required of today's government financial managers. It covers governmental accounting, auditing, financial reporting, internal controls, and budgeting at the federal, state, and local levels.

The chapter's CGFM scholarship request process and criteria can be found on the chapter's website under the CGFM tab.

Your Greater Lansing Chapter AGA has the CGFM Study Guides for your use. Please contact Dan Wawiernia at wawierniad@michigan.gov or at 517-241-2768 to learn more about the certification and how you can check out the CGFM Study Guides.



CHAPTER EXECUTIVE COMMITTEE MEETING MINUTES

September 13, 2016 Victor Building

CEC Members Present: Chris Bayley, Rachelle Breeden, Julie Chrysler, Anthony Edwards, Shawna Hessling, Dan Jaroche, Anna Lewis, Julie Salman, Karen Stout, Dan Wawiernia

CEC Members Not Present: Cora Schimanski, Anshu Varma

Call to Order and Acceptance of Agenda: The meeting was called to order at 12:06pm. A motion was made, seconded, and passed to accept the agenda.

Minutes: The August 2016 board minutes were approved by CEC vote via email on September 12, 2016.

Budget and Financials: The July and August 2016 financials were approved via email on September 12, 2016. This included approving \$739.20 of expenditures for July. There were no expenditures in August.

Membership: The chapter currently has 112 members. No new members in the past month. Shawna has AGA pamphlets for the fall PDT.

Education: To date there are 71 registrants. Registration is supposed to close at midnight. Agreed we will keep it open an additional day. Shawna has CGFM ribbons for the name tags. Rachelle will send an email with the presentations attached and see that they are posted to the chapter's website.

Program Luncheons: Voya is set for October. The luncheon meetings are scheduled to be held at the VanWagoner Building. The tax update with SAAABA is tentatively scheduled for January 19 and the VanWagoner Building has been reserved. SAAABA will handle the luncheon and registration this year just as we did last year. Looking to see if we can Becker to come speak for one of the meetings. The CPE form is being changed to include information required by the Board of Accountancy.

Awards: Anna has been monitoring the National website for National awards. She will send information for the awards where nominations are due in November. The chapter awards letter seeking nominees will go out in January.

Communications – Newsletter and CCR: The September newsletter has been issued. The chapter CCR was submitted to National.

CGFM and CPE Events: The first webinar is scheduled for September 14 on Internal Controls. It will in the Dempsey Room in the Grand Tower. We have two sets of the CGFM study guides. One set is the newest version and the other set is the recently retired set.

Webmaster: No report.

Community Service: No report.

Chapter Recognition Program: No report.

New Business: None

Old Business: None.

Adjournment: A motion was made, seconded, and approved to adjourn at 12:38 pm.

Next Meeting: October 13, 2016 Location: Fifth Third Bank Building, 2501

Coolidge, 4th Floor. Host: Karen Stout









Chapter Executive Committee 2016-2017



President

Julie Chrysler, CIA, CCSA Natural Resources chryslerj@michigan.gov 517-284-5864

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Awards

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Community Service Cora Schimanski

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Brian Mosier, CGFM Central Ohio Chapter bmosier@cshco.com 614-604-3164



See the Chapter's Annual Citizen Centric Report on the website.

The Chapter's Citizen Centric Report was awarded a Certificate of Excellence by National AGA.

www.lansing-aga.org

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