



April 2019 BOARD MEETING
Clearwater Resort, Suquamish WA
April 18 – 19, 2019

Present: Jana Brown, Dale Hough, Jack Broyles, Forrest Smith, Beth Wright, Mickie Cooper, Stacie Tellers, Kelly Collins, Craig Warner, Staci Ashe, Camille Tabor, Toni Nelson, Sandi Roberts, Debbie Booher

Absent: Dan Legard, Carrie Lewellen

Position Vacant: President-Elect

PRESIDENT

Craig Warner

Board Member Changes - Welcome to Camille Tabor from the Snohomish County Fire District 7. Camille will replace Sadie Armijo as the Professional Development & Sustainability Chair

Calendar Update – Craig reviewed the annual calendar. Milestones were discussed, and some corrections made to deadlines.

OGFOA and WPTA Conference Updates – Craig discussed his recent visits to the Oregon GFOA and the WPTA conferences. Sandi Roberts also attended Oregon and she discussed some of the differences between WFOA and OGFOA conferences. One item discussed was the OGFOA conference being spread out among multiple buildings and weather being a factor when attendees have to move between classes in cold and wet conditions.

GFOA/Piper Jaffrey NW Breakfast – PJ has traditionally hosted a Sunday morning breakfast. For 2019, however, GFOA will be hosting a breakfast. So in lieu of a PJ breakfast, NW attendees will be officially invited to PJ's Monday evening event. Jana raised the question if WFOA will promote PJ over other evening events. If we do, are we showing favoritism? Craig suggested letting WFOA membership know that the change was because GFOA is offering the breakfast.

Conference Planner – Craig displayed and discussed the costs of conference management services under the current contract with Conference Solutions. The escalating cost of the contract is putting significant pressure on the budget and will likely be cost prohibitive for WFOA in the future. In light of this, Craig suggested that the Board continue to explore other options and providers that could meet the needs of WFOA at a lower overall cost. After a lengthy discussion, Board consensus was to go back out with an RFP with the scope of services reduced from the original RFP that was issued a few years ago. Craig wants an RFP out by second week of May. Forrest, Carrie, Jana, Beth, Craig, and Dale will work on revising the RFP. Responses due in June for discussion in July.

Vacant President Elect/Bylaws Review – The Board had a discussion of the duties if the vacant President-Elect position. The major responsibility for this position that needs to be covered is to lead

the Nominations Committee. Jana is now filling in as Chair of the Nominations Committee. Craig discussed the options for the Board structure that resulted from this vacancy. Craig and Jana would stay one more year in their current positions. He also discussed that the gavel would be passed from president to president elect on the first day of the annual conference (as is done in California). A long discussion occurred of restricting the roles of board members. Craig explained how the change would allow the President-Elect to plan the conference and the President would be freed from the challenges of planning a conference in the same year that all of the position's ambassador travel occurs. Potential by-law changes were provided in advance of the Board Meeting.

Sandi Roberts moved to accept the changes in bylaws as presented. Stacie Tellers seconded. Passed unanimously.

Retreat/Goals Review – Craig could not find that WFOA ever had a vision statement. Todd Cutts, the retreat facilitator, indicated that maybe the mission statement was strong enough. However, there are five proposed mission statements. Do we need to update existing mission statement? Board consensus was to make no change to mission statement. Jana indicated she was unclear the difference between vision and mission. Many agreed with this sentiment. Craig indicated mission is what we are doing today; vision is a look to the future.

A long discussion of conference presenter ratings and how to maintain/catalog those occurred. Another discussion of non-conference training occurred. Some of the regional organizations offer short classes or meet twice a year and offer training as part of their meetings. Does WFOA want to pursue a similar course of action? Should WFOA pursue a "1-day" conference type of non-conference training? Should it become the responsibility of the Non-Conference Education Chair? Possible lack of attendance in Eastern Washington locations and solutions to this issue were discussed at length.

Webinars - The Board will further discuss how to reach remote locations at the July board meeting.

Board Restructuring – We have made significant progress on these tasks with the adoption of the changes to bylaws.

Education Conference – Would there be benefits to having separate conference and non-conference calls, or to operating as separate committees? Discussion of Non-Conference being a "committee of one" occurred. This is a medium priority. Debbie will take lead on development of further opportunities.

Development of Legislative & Professional Standards Committee – Stacie Tellers indicated she has trouble finding committee members to keep up with the Legislature as it is very time intensive.

Contracted Services – The contract for conference management was discussed at length and a path forward was decided upon at today's meeting. We have transitioned from Brent to Debbie as volunteers for the web site maintenance. At this time, it appears the Board does not need to contract for this work.

MRSC contract – Review Complete. Executive Board met with MRSC on 4/17 and had a very productive meeting.

Membership & Leadership Priorities - Among other items discussed, Jana Brown suggested possibly having a membership drive. How do we reach out to people that don't even know WFOA exists? Craig requested that all board members write a short description on what it means to be a board member or committee chair? What are expectations of board members? What are costs and benefits to your entity? Responses need to be submitted to Mickie a week before the July board meeting.

Internal Processes Changes – Update bylaws as needed. Development of a desk manual. File manager clean-up. MRSC has provided an inventory of WFOA documents they maintain. Post policy and procedures should be saved on file manager.

Honorary Membership – Doug Extine is likely in his last year of service at the State Treasurer. Discussion of when to recognize; after retirement or during their last year of employment. Jana supported recognition while still employed since they are likely coming to conference anyway. Staci will determine Doug's intentions.

CSMFO Webinars – Feedback has been overwhelmingly positive. Debbie expressed concerns that it isn't easy to determine what is upcoming and that she isn't receiving reminders of upcoming webinars.

PRESIDENT ELECT

Position Vacant

VICE PRESIDENT

Dale Hough

Board Meeting Arrangements – Dale discussed logistics of the April Board meeting.

Future Board Meetings – July Board Meeting is Quinault Beach Lodge.

January is 15-17, 2020 Board meeting will be at Willows Lodge.

April, 2020 meeting is tentatively scheduled for 4/15 – 4/17. Possibly in Leavenworth or Spokane. Leavenworth was overwhelming choice of Board.

Financial Audit Update – Dale has requested the audit entrance conference to be held on May 7, 2019, for the 2018 financial statement audit.

TREASURER

Jack Broyles

2019 Interim Financial Report – Jack led a discussion of the Organization's Balance Sheet and Income Statement. A discussion of what appeared to be lower than expected membership renewal numbers occurred. MRSC will get historical numbers to the Board for further discussion.

Jana moved and Beth seconded to approve the 1st quarter financial statements as presented. Motion passes unanimously.

SECRETARY

Dan Legard

Dan was absent and Craig presented the January Board Meeting minutes in his absence. **Staci moved and Mickie seconded to approve minutes. Passed unanimously.**

There was a brief discussion of possible other changes to policies. Dan indicated that he would present in July.

PAST PRESIDENT

Jana Brown

Past Presidents' Lunch – Jana discussed the Past Presidents' lunch that was held at the Clearwater Casino on April 17, 2019. Attendance was low and Jana inquired with those present to determine if WFOA should continue to offer this event. Discussion ensued and it was thought that having the event on the I-5 corridor would result in better attendance. A further discussion of the Past Presidents' dinner at the conference also occurred. Jana indicated that the Past Presidents do not want the dinner format changed; they appreciate being on their own and not having to speak or present at the conference.

Nominating Committee Update – Jana has been given a few names and one name declined. Theresa Juel from North Perry Water District is interested in serving on LGAC committee, subject to SAO approval. Work continues to identify people to serve in upcoming vacant board positions. **Jana moved and Toni seconded to appoint Theresa Juel to be a WFOA LGAC representative. Passed unanimously, Stacie Tellers recused herself.**

PROF. DEVELOPMENT & SUSTAINABILITY

Camille Tabor

Internships - 7 Internships from 9 applicants: Port Orchard, SNOCO Fire 7, East Wenatchee Water, City of Ridgefield, Clark County, City of Woodinville, and Spokane Valley Fire. Sadie demonstrated how each intern was being used by their entity.

5 scholarships were awarded from the original 7: 1 didn't get a government job and 1 quit the program and these two were not awarded scholarships

13 career fairs, 3 speaking engagements, 5 career events with WFOA's own table, 2 high school events, 5 community college events and 7 university events.

Recognition - Completed policy and incorporated initial WFOA board input.

New Ideas for 2019 - Scholarships for those taking Governmental Accounting – up to 20 \$500 scholarships will be awarded.

Work with GFOA to share scholarship and student chapter information

Developing a job shadowing program/explore job shadowing opportunities

New SWAG items for 2019 – mostly chocolate (!)

WFOA Member Award of Excellence – A discussion of the new award program that will replace the PFOA award. The nomination form was displayed and discussion centered on what the award will look like; wording, appearance of award (certificate, plaque, etc.), when and how to present (conference for example), how many annual awards, etc. Craig asked if the Professional Development Committee is sufficient to make decisions or should they come to the WFOA board? Board consensus was to begin the program in 2020 due to time restraints. Jana suggested that the membership be informed of the program's existence and Craig suggested we talk about this at the Thursday business meeting this September. Board consensus was to allow the committee to receive applications and make recommendations.

NON-CONFERENCE EDUCATION

Debbie Booher

Debbie Booher gave an update on non-conference education. Debbie indicated that grants classes were limited to 50 participants. Debbie will check to see if this was SAO's intention. Debbie also discussed that Shawn Hunstock would be giving a basic accounting, non-BARS focused class. The Board had a discussion of ideas for additional classes and possible class locations.

CONFERENCE EDUCATION

Beth Wright

Beth Wright gave an update on the conference tracks. Most all of the sessions have been filled. The AWC payroll class instructor left AWC and will not present a preconference class.

A discussion of the GFOA award review classes ensued. There was not a planned review section in 2019 and some Board members have expressed the need to continue the program that began several years ago. The Board does not want to leave members without an option to continue these offerings. Beth will contact Adé to see about getting in contact with people at GFOA to see about offering a class in 2019.

Beth is feeling good about the conference and everything is on track.

MEMBER COMMUNICATION & SCHOLARSHIP

Mickie Cooper

Scholarships – Mickie has received one submission for the 2019 conference from the City of Asotin. 3 scholarships in 2018 were paid in 2019. Mickie updated program requirements and forms to say that requests for reimbursement must be made within 60 days after training event.

Newsletter Standard Articles – A Board discussion occurred regarding summer newsletter articles. Please have articles to Mickie by 5/10.

Job Board Update – Mickie changed the form to let posters know that jobs will be deleted after 60 days.

Charter Update for the Position of Communication and Scholarship Committee – Mickie talked about the committee charter. Principle changes were removal of internship language and added Debi (web master) as a member of the committee. The committee does not have regular meetings. Board consensus was to bring charter back to July meeting with redline changes.

Website Questions – There is a webform for questions submitted. These questions go to Craig. Craig will then forward to the appropriate party (or answer himself). Mickie asked for guidance on who should have access to delete questions that have been answered and how long should these questions remain? Craig will copy Mickie on answers he provides so she knows it has been answered and can delete the question. Questions older than 6 months can be deleted unconditionally.

2019 SPONSORSHIP CHAIR

Forrest Smith for Carrie Lewellen

Forrest Smith gave an update for Carrie. Sponsorship revenue is now within ~\$7,800 of budget. This time last year we were at about ½ current year's level.

A discussion of sponsorship ensued and Board members want Conference Solutions to understand that we will accept any level of sponsorship

We currently have 31 exhibitors. \$51,000 total to date with a budget of 45 booths and \$70,000 in exhibitor revenue. Last year's totals were about 1/3 of this year's to date.

2019 CONFERENCE UPDATE

Forrest Smith

The committee met with the caterer last week. The plan is to have healthier option menu choices. Forrest indicated that actual price quotes were lower than the published menu prices previously communicated and that we would be able to add back full breakfasts for 2019.

Wednesday night event is at Yakima baseball stadium which is at County Fairgrounds. The fairgrounds allowed the event to be catered by Centerplate, the convention center caterer. This will be helpful if rain shows up at the event and it has to return to the convention center. There will be games and possibly carnival rides.

2020 CONFERENCE UPDATE

Sandi Roberts

Sandi Roberts reported that the first committee meeting occurred in March with good turnout. The group is leaning toward a roaring 20's theme because it will be 2020. Possible theme "pathways to prosperity". Offsite ideas include LaMay's auto museum, new McMenamins, Point Defiance Zoo, and Cheney Stadium.

STATE TREASURER'S OFFICE

Staci Ashe

Staci informed the Board that Portfolio Administrator Kari Sample left the Treasurer's office and is working for Department of Commerce. Her replacement will start on May 1st and comes from the Department of Fish and Wildlife.

No update on State Bank. More information will be coming out in June. The 2019 legislature authorized a study with more than five times the budget. Staci also notified the Board that SHB 1284 passed during the session. This bill allows local governments to contract with the Office of the State Treasurer (OST) to manage longer term fixed income investments in a separately managed portfolio. This bill will go into effect at the end of July. OST plans to bring only one or two entities on at first. Both the City of Bellevue and Sound Transit have discussed this with OST.

Staci shared that Wells Fargo appointment as Statewide Custody Provider will expire 3/31/2020. Wells Fargo announced that the division that handles this function (Institutional Trust and Custody Division) was sold. It appears a RFP will be issued for a new provider.

Staci emailed the Board information about the Financial Literacy Program and asked if there were any questions.

MRSC UPDATE

Toni Nelson

Toni made available to the board MRSC's inventory of WFOA records maintained by MRSC.

MRSC released its revenue guides since the last meeting. The guides have been rewritten for Cities and Counties (specific guides to each government type). There is discussion to possibly release a version for Special Purpose Districts.

Based on yesterday's membership revenue numbers presented by the Treasurer, Toni asked Sandra to provide actual numbers. It does appear that year to date membership numbers are lower than the past several years. Historically, from this point forward, there has been about 200 more registrations for the year. The board had a long discussion on methods to increase WFOA awareness to drive membership numbers higher. Craig requested that ideas be emailed to the board for further discussion. The membership numbers will be reviewed again at the July board meeting.

LEGISLATIVE & PROF STANDARDS

Stacie Tellers

LGAC has not met – no update

There are no recent changes to GASB activity

Charter Update – Stacie wanted to deemphasize the legislative portion of the committee and wants to change the name of the committee as its main focus should be changes to accounting standards and major legislative initiatives and reducing focus on smaller legislative initiatives. Professional Rules and Operational Standards Committee (PROS) was proposed by Craig and seemed to be embraced by Stacie. Objectives emphasized standards first and dropped legislative duties to a “lower” spot on the objectives list. The Board held a long discussion of proposed changes to the charter, which, in most cases, increased focus on changes or updates to accounting standards and a decreased focus on legislative activities.

Jack moved and Dale seconded to adopt the revised charter of the Professional Rules and Operational Standards Committee. Passed unanimously.

STATE AUDITOR'S OFFICE

Kelly Collins

- SAO had a “Kitchen Sink” bill that would have made changes to administrative issues within SAO. One major item in the bill was to change the language of loss of public funds reporting by removing the requirement to “immediately report” any known losses. Also in the bill was the removal of the schedule 19 requirement. The bill died in the legislature. SAO will try again next year and believes they have not communicated the benefits of the bill.
- The new SAO website is live and Kelly demonstrated some of the new features.
- Kelly provided a user guide for “Tracker”. This feature will allow governments to address corrective actions made on findings. If a government has taken corrective action, they have the ability to report the correction without waiting until the next annual audit.
- Kelly distributed the latest *Audit Connection*. Discussion of current SAO issues occurred.

President Craig Warner adjourned the Board meeting to Quinault Beach Resort, July 17 - 19, 2019.

Respectfully submitted,

Jack Broyles Jr.
Treasurer