



## REGULAR BOARD MEETING

**Skamania Lodge**

Stevenson, Washington

**July 23-24, 2015**

**President Jan Hawn called the meeting to order at 8:00 a.m. Thursday, July 23, 2015.**

**Board Members Present:** Jan Hawn, Carmen Hayter, Jana McQuade, Dan Mason, Craig Warner, Dale Hough, Jack Broyles, Mickie Cooper, Brad Posenjak, Marcie Klobucher, Sheri Amundson, Kelly Collins and Angela Golden

**Board Members Not Present:** Jim McIntire, Ade' Ariwoola, Dan Speigle

### **PRESIDENT**

**Jan Hawn**

#### **Clock Update**

Discussion was held regarding the default of the 2014 Clock order from Brandz Agency. Jan indicated a complaint was filed with the courts in Thurston County, Brandz Agency and/or Beau McKeon will have time to respond and next will be arbitration. Jan will update at the next board meeting.

#### **Annual Calendar Review**

Board reviewed annual calendar. We are on track. Clarified the adding of the follow-up for the membership survey, but to also include a follow-up to the conference survey.

#### **Retreat 2015-2016 Goals/Assignments**

Reviewed goals set from the January retreat. Determined some action items to work toward meeting these goals they are the following:

- Prepare newsletter article on the benefits of volunteering as a class coordinator for non-conference training (Jack)
- Review past survey and contact those individual who expressed a desire to get involved (Mickie, Jana, Dan S., Carmen)
- Update Annual Calendar with a task for someone to contact individuals who expressed interest on the survey responses so it isn't missed (Jan)
- Create a *Mentoring Program* to team a new committee member or board member with a "Seasoned" member besides the Chair to help guide, build relationship and encourage further development (All Committee Chairs, President)
- Video Conferencing of Education Committee meetings or more LIVE meetings (Jack and Mickie)
- Shine a Light on Star Performers - Provide some recognition and appreciation by doing "Shout Outs" via newsletters and Facebook posts (All Board, Dan S.)
- Require WFOA Volunteerism of Interns – (Dan S. to follow-up with Sandy Langdon)
- Develop a Charter for a Sustainable workforce program (Carmen and Craig)
- Development of Leadership in WFOA – (Committee Chairs)



Some other items discussed/added to help with obtaining our goals:

- Have moderators announce about volunteering during the conference
- Have all committee information at the Education Committee Table
- Have announcements in Guidebook
- Have copy of charter or follow up with charter

### **Conference attendance for students**

Discussed Letter received requesting a governmental accounting student be allowed to attend the conference.

**Motion by Carmen Hayter to allow student to attend conference free of charge with the stipulation of volunteer hours; seconded by Dan M. Motion passed unanimously.**

### **Financial Leadership- Academy**

Evans school is having trouble filling up the academy. They would like an opportunity at the conference to advertise. Talked about what WFOA could possibly offer: vendor booth or a table? It was decided to encourage a newsletter article and offer them to place a Flyer in the conference bags. This brought up the discussion again of what does the WFOA/EVANS partnership look like? Since Justin missed our last board meeting it was decided to request he come to the January 2016 Board Meeting to discuss.

### **President Award**

Jan has selected a person to be presented the president award.

### **GFOA State Representative Meeting**

GFOA also shares the issue about grooming new members into the profession. The other states were interested in the intern program.

Interns receive membership free of charge and they can receive all newsletters, emails, etc.

Past Presidents should be receiving all newsletters and apparently there are some past presidents who have not received "honorary membership" – need to follow-up and possibly address.

### **Special Meeting with Jan Jutte**

Thursday 2:30 September 17 scheduled will be placed on itinerary

### **GFOA Best Practices in Budget for School Districts**

Kelly will provide contact to share information with.

### **Organizational Membership category- consideration for bylaws**

Dale brought up the consideration of adding the possibility of adding a new category of type of membership. Decided to keep it the same. Add the bylaw verbiage about the "*Active memberships may be transferred to the successor of an active member*" to the membership website.

### **Board Members to host out-of state guests**

Jan shared how other states have fostered relationships with their board members and how she would like to have each of our board members be the host to the out-of-state guests and helps foster the



relationships. Discussion was held about the importance of building relationships with other states when partnering to legislate.

### **WCMA request for host committee sponsorship at ICMA**

WCMA is hosting the conference in Seattle this fall. They are looking for resources and reaching out. WFOA will decline

## **PRESIDENT ELECT**

**Carmen Hayter**

### **Board Meeting Arrangements**

The current meeting logistics were covered and clarified.

### **2014 Audit Update**

The 2014 Audit is completed and 990 form was presented for signature. New proposal will be presented at the September board meeting so everything will be in place for January begin date.

Carmen brought up the issue about the need to begin requiring W-9 for vendors and speakers so WFOA can issue 1099's if needed. This should be addressed by the next Treasurer when the board is whole again.

Discussion about the Communications category and how the disclosure explained the one time web enhancement expenditure.

Discussion was had about the nominal lessor program – wanting to get better documentation available to explain what it is in the file manager.

### **Nomination Committee Bylaw review and 2015 Nominations**

The Committee did a call for nominations in February newsletter – received no response. They then received some board inquiries and recommendations – consideration of longevity, work history and then leadership abilities. This led to the Committee forming the presented nomination list. It was discussed we could take a nomination from the floor – it has happened before, but unlikely. The board was satisfied with list presented.

### **Quick Books Overview**

Due to loss of Carmen's computer her presentation was lost- deferred to January Board Meeting.

### **September Board Meeting**

Carmen will hand off the information to her successor.

Clarification of next year's July board meeting date:

July 24-26      Great Wolf Lodge      Centralia, WA



## **VICE PRESIDENT**

**Vacant**

## **TREASURER**

**Ade Ariwoola (absent)**

### **2015 Financial Statements**

Need to have both the 1st and 2nd Qtr financials presented at the September meeting for approval.

### **September 2014 General Business Meeting Minutes**

Jan asked for the September 2014 general business meeting minutes that were sent out via email to be approved.

**Motion by Craig Warner to approve the minutes as submitted; seconded by Carmen Hayter. Motion passed unanimously.**

### **Bank Statements**

Will update at next board meeting with status of on-line services and access to bank statements.

### **Credit Card Fees Analysis**

Will pursue the Point & Pay option in the fall.

## **SECRETARY**

**Jana McQuade**

### **Minutes Approval**

Jana asked for the April 2015 Board Meeting minutes that were sent out via email to be approved.

**Motion by Craig Warner to approve the minutes as submitted; seconded by Brad Posenjak. Motion passed unanimously.**

Resolution review: Metro Parks Tacoma change and check on the semi-colon. Will create a resolution for John Payne honorary membership.

**Motion by Jack Broyles to provide John Payne honorary membership; seconded by Dan Mason. Motion passed unanimously.**

## **SPONSORSHIP CHAIR**

**Craig Warner**

Craig provided an update on the sponsorship received so far. Over \$66,000

## **AWARDS**

**Sheri Amundson Absent**

### **Awards Program**

Discussion about the PFO and the Certificate of Achievement in Governmental Finance. Sheri is going to work with RJ and determine direction of program, survey in the newsletter, have results at the conference

Budget Award - 6 submissions all will receive award, need more reviewers

PFO Gifts - The gifts from last year are still needing to be delivered

## **PAST PRESIDENT**

**Dan Mason**

### **Words of Wisdom**

- Future presidents - when there are items to be voted on there should be advance time provided for review and consideration
- Been in discussion with President elect of Alaska and would like the board to consider a reciprocal arrangement for conference registration.

Dan thanked everyone and stated he had faith in the existing board members he is leaving WFOA in the hands of.

## **MEMBER COMMUNICATION/SCHOLARSHIP**

**Dan Speigle (Absent)**

### **Scholarship Status**

So far this year we have approved scholarships totaling \$7,835 with  $\frac{3}{4}$  of the amount approved going to registrations and remaining going to lodging. 15 are for the WFOA conference and 2 are for GFOA and \$1,385 in non-conference training. Of the total 17 scholarships awarded this year, 11 are first time recipients. There is still \$4, 400 remaining in the budget.

### **Internship Update**

27 interns since 2010 and 19% retain, making this a successful program! Currently working with WWU and CWU- Des Moines to Develop processes to increase the government finance experience to more students by using direct contact with accounting professors, career centers, credit only internships and possible fellowships.

### **Newsletter Submissions**

Deadline August 17<sup>th</sup>

## **LEGISLATIVE & PROFESSIONAL STANDARDS**

**Brad Posenjak**

### **Website Analytics Statistics 1Q 2015**

The Google Analytics report for the website was presented for the 2<sup>nd</sup> Qtr – Again Training and Jobs was high for traffic. Increase due to open registration for conference.



### **HR 2775 – The Remote Transactions Parity Act**

GFOA has sent out a suggestion to send a letter to our representative asking for support. Brad created a letter and asked if Board supports this action and would we like to see the letter go out?

**Motion by Dale Hough to support HR 2775 and send letter to representatives; seconded by Carmen Hayter. Motion passed unanimously.**

### **Legislative & Professional Standards Update**

Brad provided an update of of LGAC meeting. Jan Jutte announced she will continue her role as acting Auditor until 2017. The Financial Intelligence Tool (FIT), created by SAO capturing all the financial data from all the entities so it can be data-mined. New BARS manual coming out. Increase in the financial reporting. DRS has published the allocation schedule for 2015. Will provide all the information to report it. To allocate for the proprietary funds to you will need to come up with methodology based on dollar amount paid into the system? Or # of Employees?

Survey for Proposed Legislation

Stacie asked about WFOA supporting state Legislation efforts. Issue specifically - GASB 75 OPEB being held in a trust. Recommendation is to talk to AWC and ask they follow up and support the effort.

### **New GASB**

73, 74, 75 OPEB and pension related

76 hierarchy of GAPP from 4 category to 2 category

3 new exposure drafts were issued Irrevocable split interest agreements, external investment pools, and blending requirements for certain component units. Comments due in the next couple of months.

## **NON-CONFERENCE TRAINING**

**Jack Broyles**

Update was provided about 2015 Non-Conference Training

Reviewed the following: possibility of getting more Grant training, webinar training, purchasing of replacement projectors and asked how the board would like to receive feedback

## **CONFERENCE TRAINING**

**Mickie Cooper**

Update provided for the 2015 Conference Schedule- Sessions are done, all have moderators.

Currently expenses are about 18,000 about 3,000 over budget. The board was not concern since we have been considerable under budget the past two years and education is the main purpose of the conference.



## **MRSC**

**Marcie Klobucher**

### **MRSC Update**

Conference registration is rolling right along. A reminder is going as soon as possible for the golf registration. 615 signed up so far for the conference and 6 are signed up for golf.

MRSC has finished some of the SAO projects: purchasing shared tools, Utility billing, IT security

October forum - main speaker is a futurist

Contact Marcie for a free membership - Alliance for Innovation (think tank for government)

Discussion was held about the Golf registration going to an individual. It was decided it will go through Regonline next year to maintain the internal control.

## **2015 CONFERENCE**

**Dale Hough**

WFOA has the conference advertised on the ELGL.org website

Reviewed a fabulous and exciting PowerPoint going over the conference schedule and all the arrangements made thus far.

## **2016 CONFERENCE**

**Angela Golden**

Welcome!

## **STATE AUDITOR REP**

**Kelly Collins**

### **SAO Update**

Jan Jutte is reaching out to all associations and communicating with them about 2016 billing rates are increasing \$4.50; due to COLA

House bill 2148 How to make documents more transparent

Discussion about audits and how the requirements are about the final requirements and

Working on legislation report about public disclosure

GASB Handout about DRS testing work phase I 79 agencies were test. Phase II starting.

## **STATE TREASURER**

**James L. McIntire (Absent)**

**Adjourn to Skamania, WA for the July 2015 board meeting.**

**Respectfully submitted,**

**Jana McQuade  
Secretary**