



REGULAR BOARD MEETING

The Historic Davenport Hotel

10 South Post Street

Spokane, Washington

January 22-23, 2015

President Jan Hawn called the meeting to order at 8:00 a.m. Thursday, January 22, 2015.

Board Members Present: Jan Hawn, Carmen Hayter, Jana McQuade, Dan Mason, Craig Warner, Dale Hough, Sheri Amundson, Jack Broyles, Mickie Cooper, Brad Posenjak, Dan Speigle, and Marcie Klobucher, Crystal Marchand

Guest Present: Kelly Collins

Board Members Not Present: Jim McIntire, Ade Ariwoola, Chuck Pfeil

PRESIDENT

Jan Hawn

Update board Member Contact List

A board member contact list was routed around for update. Jan will provide a final copy to everyone via email.

Board Composition with Pam Dolan's Departure

Discussion was held regarding Pam Dolan's departure and how the open Vice President position will be filled.

Motion by Dan Speigle to leave position vacant at this time, allow the President Elect to take over the duties until September and the Nominating Committee will propose final appointment at Annual Business Meeting; seconded by Dale Hough. Motion passed unanimously.

LGAC Appointment

Discussion was held regarding Local Government Advisory Committee (LGAC) representative open position and possible appointment. It was decided to send out message to members seeking volunteers and President Elect will facilitate the responses for review by the nomination committee. As the position needing filled expired in December, the nomination committee will review the responses, and make the recommendations to the State Auditor's office. The nomination committee will report back at the April board meeting.

Stipend for Mike Bailey

Jan expressed her pleasure in Wednesday's retreat. The board is looking forward to Mike Bailey's summary and minutes.

Motion by Dan Mason to provide Mike Bailey with a \$500 stipend plus expenses for attending and facilitating the retreat; Seconded by Carmen Hayter. Motion passed unanimously.



Clock Update

Discussion was held regarding the default of the 2014 Clock order from Brandz Agency. Jan indicated a certified letter was sent without response. Any and all direct conversation with Brandz Agency was instructed to cease, pending possible litigation.

Motion by Carmen Hayter for Jan Hawn to consult with attorney regarding the next possible step in obtaining resolution and give the authority to the executive board to make any further decisions necessary in an attempt to recover loss; seconded by Craig Warner. Motion passed unanimously.

Annual Calendar Review

Board reviewed annual calendar making some minor adjustments for what is actually taking place.

Past Presidents – requesting input

Jan presented the desire to have WFOA's annual budget reviewed by the ad-hoc committee of past presidents, requesting input and confirming sustainability.

Honorary Membership

Jan presented a request to the board for Honorary Membership to be provided to all past-presidents once they leave the board. It was decided to keep the policy as is and no action was taken.

Education Chair attends out-of-state conference

Jan presented the question about whether it should be policy for the Education Committee chair to attend an out-of-state conference. Discussion was held and it was determined to take no action to change the policy.

Membership List for Vendors

Discussion was held regarding membership lists and conference attendee lists and what details will be provided when asked by vendors. Currently, the list of names and entity attending the conference are provided to all via the registration page. A membership contact list of those who are current members and who have not "opted-out" will be provided to any vendor who will request via contacting MRSC.

GFOA (Philadelphia) / Piper Jaffray NW Breakfast

It was announced Piper Jaffray NW will be hosting their annual breakfast at GFOA this year in Philadelphia.

Justin Marlowe – Cascade Executive Program

Justin Marlowe, Evans School of Public Affairs will present information about the Cascade Executive Program at the next board meeting on April 23.

PRESIDENT ELECT

Carmen Hayter

Board Meeting Arrangements

The current meeting logistics were covered and clarified.

Proposed Bylaw Amendment

Discussion was held regarding the practice of having the president-elect attend the GFOA annual conference to allow interaction to foster connections with board, guests and speakers for the following year's conference. This is been in practice the last few years and has proved to be valuable.



Motion by Dan Speigle to amend By-laws Section 4, President Elect to be the following:

The president elect shall:

- a) Serve in the absence of the president.
- b) Be responsible for planning the following year's goals and committee assignments.
- c) Chair the nominating committee.
- d) Facilitate for a representative of the association to attend at least one meeting of each regional finance association in the state of Washington.
- e) Attend and represent the association at the annual conference of the government finance officers association (GFOA).**
- f) Perform other duties as deemed necessary by the president.
- g) Review bank statements.

Carmen Hayter seconded. Motion passed unanimously

Nominating Committee

Update was provided on nomination committee and discussion about newsletter article and if anyone had someone in mind.

Regional Associations

Update on regional associations meetings and the responsibility of the President elect to ensure a representative of the board attends.

2016 Board Meeting Dates

2016 board meeting dates were provided:

January 20-22, 2016	Clearwater Casino	Suquamish, WA
April 20-22, 2016	Cave B	Quincy, WA
July 20-22, 2016	Great Wolf Lodge	Centralia, WA

2014 Audit Report

The 2014 Audit will be facilitated by Carmen due to Pam Dolan's departure.

VICE PRESIDENT

Vacant (Jan Hawn filled in)

2014 Financial Statements

Jan Hawn presented the Draft 2014 Financial Statements. WFOA experienced another successful year and continued success in conference and non-conference training, internship program, providing leadership and representing WFOA at other association events.

Motion by Dan Mason to approve the draft financial statements as presented; Seconded by Carmen Hayter. Motion passed unanimously.



TREASURER

Ade Ariwoola (Dan Mason filled in)

2015 Budget

Discussion was held on budget facilitated by Dan Mason in Ade's absence. Minor adjustments were made to the budget. In addition, it was suggested that Ade do an analysis of bank fees as they seem to be accelerating over the past few years. Jan will speak with Ade about looking into them. There were adjustments for the Conference, Non-Conference and website distribution between the categories with a net effect of zero, the elimination of the Cascade Executive Program budget, movement of the budget for the GFOA Committees to fall under scholarships, and a slight increase to MRSC fees.

Motion by Jack Broyles to accept the amended budget for 2015; seconded by Craig Warner. Motion passed unanimously.

SECRETARY

Jana McQuade

Minutes Approval

Jana asked for the September 2014 Board Meeting minutes that were sent out via email to be approved.

Motion by Brad Posenjak to approve the minutes as submitted; seconded by Dan Speigle. Motion passed unanimously.

Bank Resolutions /Signature Card update

Jana presented the Bank of America, KeyBank and Opus Bank resolution to be updated along with the signing of the signature cards.

Motion by Carmen Hayter to approve the resolutions granting signature authority to Vice President, Treasurer and Secretary; seconded by Jack Broyles. Motion passed unanimously.

Insurance Policies

Discussion was held on the term of the General Liability policy and the Directors and Officers Liability policy. One was paid in December and the other is good thru January 2016. All is in good standing.

Webpage Review

Jana provided login rights and a deskguide to all who need access to the new Wordpress website and WFOA Admin files. The functionality was reviewed by all.

Conference Calling Capabilities

Jana presented the research done on various providers of conference calling capabilities. Several of them were free services. It was determined to try out the free providers first to see if this would be an option, before committing to a pay service. Will report back at next board meeting.



STATE AUDITOR REP

Kelly Collins

Update was provided on the SAO initiative to promote transparency and accountability in local government, reaching out to those who are not filing annual reports. SAO just released a report reviewing the statistics across the state and what they are doing in attempt to help.

Discussion of the Local Government Performance Center and the financial condition tool they had available now for cash entities and coming for GAAP agencies in 2016.

Update regarding the new focus of IT security within audits and how they are offering assistance.

Update of the new policy of using Engagement Letters during the audit process.

Announcement of SAO doing the census data audits for Department of Retirement Systems for GASB 68 compliance.

PAST PRESIDENT

Dan Mason

Past President Luncheon

Discussion was had regarding purpose of mid-year Past President Luncheon. It was decided by the board the value of the interaction with the current board was invaluable and to foster this, the luncheon should be scheduled to coincide with the April board meeting at Alderbrook.

Words of Wisdom

Dan was asked to prepare some words of wisdom to the board:

- Two WFOA contracts to be mindful of 1)NW CPA Group, audit contract needs a proposal for the 2015-2017 and 2) SAO contract valid through June 30, 2015
- Conference counts may decline as out of state travel budgets may be restored with improved economy
- Important to personally thank sponsors and to ask for their feedback
- If WFOA wants to continue the intern program a replacement for Sandy Langdon needs to be found
- Expressed concern about the mileage rate increase enacted last year

MEMBER COMMUNICATION/SCHOLARSHIP

Dan Speigle

Scholarships

Dan provided a reporting of 2014 Scholarship activity

\$13,680 was awarded-28 conference registrations, 7 Pre-Conference, 14 lodging

Internship

Reported all funds budgeted in 2014 were not expended, but the program is proceeding

Newsletter

All articles for the newsletter are due February 13th.



LEGISLATIVE & PROFESSIONAL STANDARDS

Brad Posenjak

Brad reported an attorney contacted WFOA asking we support the Washington State Auditor Accountability Act. It was decided that we would not support this.

Brad expressed appreciation to Dan Speigle and Ade Ariwoola for going to LOTT Clean water Agency and City of Bremerton and officially presenting the Budget Awards.

The Google Analytics report for the website was presented for the 4th Qtr

Discussion was held about the value of the OPEB tool and the desire to send the State Actuary a letter thanking them for their continual support. Letter will be sent.

Legislative update was provided. Marketplace Fairness Act failed; New CFR for grants, awaiting some guidance from the State Auditors; GASB working on asset retirement project; new requirement for Plants (i.e. Sewer) will need to amortize post-closure costs; GASB working on new Tax Abatement Disclosure.

Follow up from September 2014 re: Cadillac Tax/AWC - A 40% Excise tax on anything paid over 11,000 per year

MRSC

Marcie Klobucher

MRSC Contract

WFOA is currently on the 2nd year of a 3-year contract. Each year costs are adjusted by CPI-U.

MRSC Update

Pat Mason is retiring after 35 years and two other staff members are leaving.
Toni Nelson is working on training courses with small entities

NON-CONFERENCE TRAINING

Jack Broyles

Update was provided about 2015 Non-Conference Training

Attempting a partnership with Bias Software, who is coordinating a BARS class that is in conjunction with their Users Group scheduled in Spokane. Bias Software is sponsoring the attendance of any of their clients who are attending the class. Some concern about how this will work, and the appearance of favoritism. Jack will report back to the board in April to determine future endeavors.

CONFERENCE TRAINING

Mickie Cooper

Update provide for the 2015 Conference Schedule



AWARDS

Sheri Amundson

Records retention of award documentation was clarified to be 2 years

Status was provided on 2014 Conference PFO Awards which did not go out to members. Education Committee meeting is first event in North Bend, will bring for distribution. The remaining will be brought to the next board meeting.

The Replacement certification/ recognition for PFO had never been implemented. It was decided to look at the proposed program and review other state programs and provide a recommendation at the next board meeting.

2014 CONFERENCE

Craig Warner

2014 Sponsorship came in at a record high of \$62,000. Big shoes for Craig to strive for this year! Process will begin in the next month or two.

2015 CONFERENCE

Dale Hough

Conference Update was provided. There are approximately 20 volunteers working on the conference. One of the designated hotels has sold out of the blocked rooms and negotiation for additional rooms at another hotel will commence. All venues have been determined, guidebook and CPE tracking has been decided upon, working on logo and all other details are proceeding at an excellent rate.

2016 CONFERENCE

Crystal Marchand

Conference Update was provided. So far there are 6 members on the committee, however directly after the board meeting a luncheon had been scheduled inviting several local members to join in a conference committee "Kick-Off!"

STATE TREASURER

James L. McIntire Absent

**Adjourn to Union, WA for the April 2015 board meeting.
Respectfully submitted,**

**Jana McQuade
Secretary**