



# Newsletter

WFOA Newsletter is published quarterly for members and friends of the Washington Finance Officers Association.

## PRESIDENT'S MESSAGE

### Shifting Workforce Presents Exciting Changes, Opportunities

It is a great honor to serve with the WFOA Board of Directors and work together to achieve the WFOA mission: "To promote excellence in governmental finance through leadership, education, and communication for the public benefit". Each of the board members and the respective committee's collective efforts represent the backbone of WFOA's success. Thanks to each and every one of you and your committee members for the dedicated support to WFOA.



Carmen Hayter

#### Goal Status Update

The WFOA Board meets quarterly to review the progress of the annual planning necessary to provide the training opportunities our members benefit from and to review our progress in achieving the goals set at the bi-annual retreat. The goals outlined for 2015 – 2016 were:

1. Strengthen the long-term educational mission of WFOA by more actively engaging volunteers in Education Committee programs;
2. Promote skills to enable members to develop staff within the profession and grow a sustainable workforce; and
3. Encourage development of leaders to sustain and improve the WFOA.

This article is focusing on the second goal which centers on sustainability in the workforce. As you look at the demographics of the workforce in the WFOA membership it is very apparent that we are soon approaching a large shift, or changing of the guard, as long-term members retire from their positions. This shift in the workforce provides exciting changes both for the members retiring and the new opportunities it will afford as positions are filled. A study titled Generational Change prepared by the Government Finance Officers Association Research and Consulting Center illustrates "the fastest growing segment of the workforce is individuals older than 55".

Recognizing this trend and the impact it will have on each of us as members and the agencies we represent, WFOA has established developing programs that promote sustainability in the workforce as an ongoing goal. Past WFOA leadership established the WFOA Internship program that has been available to member entities for many years; however, this is just one facet of sustainability. As WFOA moves forward with this goal it has proposed that there needs to be a three-pronged approach to sustainability in the workforce of government finance. First is attracting new employees into the government finance field (Recruiting), second is developing opportunities for work experience (Internship), and third training and development opportunities for the existing employees (Tuition Assistance).

**Recruiting** - WFOA is looking at partnering with the State Auditor's Office in recruiting efforts at career fairs and events across the state spreading the word regarding opportunities in government finance. As of the date of this article there are 25 job postings on the WFOA website illustrating the opportunities in government finance.

**Internship** – In this issue there are two articles regarding the existing internship program. Take advantage of this program by applying for an internship at your entity.

**Tuition Assistance** – This aspect of the sustainability in the workforce goal is a new or expanded approach to the existing scholarship program already in place. The entities we work for have a valuable resource in our existing employees. Does your entity have an employee who is looking at furthering their education to the benefit of future promotions with in your entity? Would the development of a tuition assistance program to advance our existing workforce appeal to you as a member?

(Continued on page 2)

## WFOA OFFICERS

### 2015 - 2016

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## Inside This Edition:

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james.mcintire@tre.wa.gov

**KELLY COLLINS, CPA**

State Auditor Rep.  
360-902-0091  
collins@sao.wa.gov

## Supporting the Local Government Performance

**By STACIE TELLERS**

Legislative and Professional Standards Chair

In January 2016, the WFOA Board of Directors voiced its support for the State Auditor's Office Local Government Performance Center (LGPC) and voted to oppose the proposed budget reductions to the Performance Audit Fund. The Board issued a letter to the Washington State Legislature stating our opposition. The LGPC has provided WFOA members a wide range of support from training to technical assistance. The work LGPC has performed has significantly improved government services and reduced government costs.

If you are interested in reviewing the letter and LGPC highlights please visit the WFOA website, "Recent News" section of WFOA Legislative and Professional Standards. If you have questions or comments please contact Stacie Tellers, Legislative and Professional Standards Chair at [stellers@ci.olympia.wa.us](mailto:stellers@ci.olympia.wa.us).

## Is a New Hire in Your Future? Consider an Intern!

By **SANDY LANGDON**, City of Marysville & **MIKE BAILEY**, City of Redmond

Hiring, whether replacing an existing position or a new position, usually causes one to wonder, if not worry, about selecting the ideal candidate based on information on paper, interviews that may be an hour or so, some possible testing and background checks. Whatever the process most does not provide the display of ability, work ethic, and the all important team compatibility. So, what to do? Consider an intern!

Internships can go through the same hiring process that any position you currently hire for with the added ability to allow them to demonstrate their skills and teamwork prior to considering them for a permanent position. If you have ever had an intern or were fortunate to be one, you already know the value for such an experience. Consider an Intern!

Many entities that are able to hire an intern prior to filling a position have raved about the benefits. It is clear from the beginning that the position is an internship for a period of time with the consideration of a position after the successful completion of the internship. Studies such as the National Association of Colleges and Employers (NACE) 2008 Experiential Education Survey have indicated that nearly 70% hire their interns and these intern hires are more likely to stay with the organization longer. Consider an intern!

An internship program provides benefits to the organization as well as the intern (potential employee). Consider starting an internship program today. WFOA is here to assist with your Internship Program. Through the Internship Program, WFOA will provide \$5,000 to each of four successful organization applicants. Submit your application today or contact Sandy Langdon at [slangdon@marysvillewa.gov](mailto:slangdon@marysvillewa.gov) and get this show on the road. Consider an intern!

## President's Message. . .

*(Continued from Page 1)*

WFOA is looking for members interested in participating on a committee to further develop these programs. This exploratory committee would meet monthly via teleconference, and look for members to attend the local career events in their local areas. Interested in learning more or becoming involved? E-mail [carmen.hayter@co.yakima.wa.us](mailto:carmen.hayter@co.yakima.wa.us). WFOA's success is dependent upon the member's participation. Get involved.

**2016 Annual Conference**

The 2016 Annual Conference will be held in Spokane, September 20 - 23 at the Spokane Convention and Trade Center. Information for hotels is currently listed on our website. The local Conference Committee and the Education Committee already have great and exciting sessions and activities planned. The Spokane area will be very busy with multiple conferences being held the same week as WFOA. Please make your reservations early. Registration will open in May.

**GFOA Northwest Regional Breakfast**

The GFOA conference will be held May 20 - 25 at the Metro Toronto Convention Center in Toronto. Lindsay Sovde of Piper Jaffray has graciously offered to sponsor the annual breakfast for members of the Washington Finance Officers Association, the Oregon Municipal Finance Officers Organization, the Idaho Finance Officers Association, and the Alaska Government Finance Officers Association who are government employees. Formal invitations will be emailed to registered attendees, but the details are as follows:

Kingsway Room  
Intercontinental Toronto Hotel  
Sunday, May 22, 2016  
7:30 - 10 a.m.

I look forward to seeing you in Spokane. Mark it on your calendar and make your reservations.

— Carmen Hayter, WFOA President

THANK YOU  
TO OUR 2015  
CONFERENCE  
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## WFOA 2016 Annual Conference Sponsorship Opportunity



By **DALE HOUGH**  
2016 Sponsorship Chair

On behalf of the WFOA Board of Directors and Membership, I would like to take this opportunity to thank all 2015 sponsors for your generous support of the WFOA and our annual conference in Tacoma this past September. It was a fantastic success. We could not have done it without your sponsorship dollars and valuable expertise. Your sponsorship helped us to provide professional development sessions to nearly 800 attendees. Your support helped us roll out a fully automated session attendance and CPE tracking and certificate system. We acknowledged your thoughtful sponsorship by prominently displaying large full color banners throughout the conference center and our various venues, identifying each sponsor including your logo and your level of sponsorship. I hope that you are as proud of WFOA and the annual conference as I am and are looking forward to continuing your sponsorship of the WFOA in 2016 as our conference moves east of the mountains to Spokane.



We ask that you consider stepping up your sponsorship to the next level in 2016. Greater benefits are provided for the higher level sponsors. Depending on your level of sponsorship, your benefits may include, but are not limited to, early exhibitor registration, preferred selection of booth location at the conference, additional banquet tickets and complimentary conference registrations. In addition to the full color banners mentioned above, your logo will be prominently displayed for a year on our website [www.wfoa.org](http://www.wfoa.org). I hope you will once again include sponsorship of the Washington Finance Officers Association in your 2016 budget. Please click on this link [WFOA SPONSOR](#) to start the process or call me, Dale Hough, 2016 Sponsorship Chair, 253-548-3452.

### Partnering Up!

By **STACIE TELLERS**, Legislative and Professional Standards Chair  
and **SERENA DOLLY**, Government Relations Analyst, AWC

At the January WFOA Board Meeting, the Board voiced its support for a WFOA Legislative and Professional Standards Committee (LPSC) and AWC legislative team partnership. This partnership will provide AWC an established group of government finance professionals who can assist in the review and provide feedback on proposed legislation that would have a financial impact on local governments.

This partnership will consist of AWC providing the information on the proposed legislation to the LPSC, along with possible questions on the impact of the bill to local government. Prior to each legislative session a conference call between the groups will allow for discussion of the bills and for the LPSC to provide valuable feedback on the financial issues related to the bills. Following each legislative session the group will reconvene to discuss the outcome of the session.

Neither AWC nor WFOA will be asking any LPSC member to take a position on any proposed legislation, just the member's feedback on whether the proposed legislation is good, bad, needs fixed, and how it might impact their government. This valuable feedback allows AWC to work with legislators and other stakeholders to ensure proposed laws do not have negative impacts on local governments. This partnership will also provide valuable insight for the WFOA membership on how future legislation will affect our governments.

We anticipate our first conference call meeting to occur at the end of March. We would be very excited if you would join us!

If you are interested in joining the LPSC, even for just the learning experience of how the legislative process works and how it can affect your and your entity, please contact Stacie Tellers, Legislative and Professional Standards Chair at [stellers@ci.olympia.wa.us](mailto:stellers@ci.olympia.wa.us).

### THANK YOU TO OUR 2015 CONFERENCE PLATINUM LEVEL SPONSORS

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## WFOA Scholarships – A Primer



By **DAN SPEIGLE**

Member Communications & Scholarship Chair

**D**id you know WFOA has a scholarship program? Many of you are aware that WFOA looks to give qualified accounting or finance college students a chance to try out the (“fun-filled”?) world of government finance. WFOA provides financial support for both the entity hiring the intern and a scholarship component for the intern. It’s a great program, and we’ve had great success with it, but that’s not our “scholarship” program (that’s our “internship/scholarship” program. The names are a little confusing, part of the reason why we have this article). Some organizations provide a cash award for their members or children/other family members of their members who enter a college program in their given field. We don’t do that, so that wouldn’t be our “scholarship” program either. So what is it?

WFOA’s “scholarship” program is financial assistance for our members to attend our conference, other WFOA sponsored training, or GFOA conference/training. (We currently don’t offer tuition reimbursement, but we’re thinking about it – see Carmen Hayter’s President’s Message in this issue). Many of our entities still lack resources to send their staff to our annual conference (this year - Spokane) or other training. If that describes your situation, the scholarship program may be able to help.

A WFOA member requests a scholarship by completing the form on the [Training Scholarships](#) link under the Training tab on our website. We do ask that you attach a letter of support from your entity (“...a statement from your Mayor, Council, Finance Director, or Chief Administrator demonstrating their support in your attendance to the educational opportunity, explaining the benefit they believe this opportunity would have for your entity, and confirming that scholarship moneys are necessary to enable you to attend this event.”)

In past years, scholarships have been primarily awarded on a first-come, first-served basis. We’ve also had some people and entities that have received the scholarships in successive years. We’re now looking to focus more on people or entities that haven’t received a scholarship before. And the primary focus will be on those requesting only the registration fee to the conference (early bird price - \$325). Other awards may be granted (either for repeat recipients/entities or including some hotel costs) based on availability of funds, but these may have to wait for approval until we give a chance for people or entities that haven’t received a scholarship before to apply. And we limit the number of awards we will make to any given entity. If you receive a scholarship, we ask you (or your entity) to register and pay for the conference or other training. We will then reimburse your entity after you’ve attended.

2016 Scholarships are now open for applications. If you’d like to attend the conference in Spokane this year but may not have the budget, please consider a WFOA Scholarship.

## Internship/Scholarship Program Application Period Opens March 1

By **SANDY LANGDON**, City of Marysville

**A**pplications for the WFOA Internship/Scholarship Program will begin March 1. The program’s goal is to encourage the path of governmental finance as a very diverse, stable, and also very rewarding career to college students. To help encourage that path WFOA is offering a scholarship and a paid internship to four students.

Each of the internships has a \$5,000 allotment/entity grant component and a \$1,000 scholarship. The internship is managed through the entity and the scholarship goes toward the student’s tuition. The internship program is designed to introduce the student to the financial operations of a governmental entity. One person from the entity will act as a mentor to work closely with the student to assist in developing their knowledge and to enrich their work experience. The program encourages the student to experience at a minimum the following activities, either through actual tasks, observation, and/or interviewing: general cash receipting, accounts receivable and payable, budgeting and financial reporting.

Members are encouraged to give consideration to their need for an intern and submit their interest along with potential internship projects to the committee chair. A committee will then review the applications and awarding the internship/scholarships in early May. Successful entities will be asked to establish an agreement with WFOA to accept the funds for reimbursement of the paid internship. The 2016 program begins March 1., with a due date of May 1, 2016.

### THANK YOU TO OUR 2015 CONFERENCE BRONZE LEVEL SPONSORS



## WFOA Wants You!



By **ADÉ ARIWOOLA**  
WFOA President-Elect

**W**FOA has grown to about 1,200 members representing special district, local and state government accountants and financial directors. WFOA operates entirely through the work of dedicating and hard work of its volunteers. This dedication has contributed to the growth of the organization. In order for your organization to continue to be successful and to continue to grow, **WE NEED YOU**. We are currently soliciting nominations from the current active members of the association for potential candidates to serve on the Board.

### Seeking nominations to serve on the Board

The Nominating Committee, chaired by the President-Elect, consists of the President and Past President. According to our by-laws, the President-Elect will present the Committee's report to the Board no later than the summer Board meeting. The report will also be published in the WFOA newsletter prior to the annual conference. The election of the new Board members will be held during the business meeting at the September 22, 2016, annual conference in Spokane. The Nominating Committee's recommendation is primarily based on the nominee's prior services to WFOA and commitment to serve at a higher level in the Association. The Board tries to maintain a well-balanced representation of all geographical areas of the state, size or organization, and types of government entities. More information about the Board and the by-laws are available on the WFOA website.

The Board meets quarterly at various locations throughout the state and usually from Wednesday afternoon till Friday. The time commitment depends on the Board task, assignment and can be significant. Serving on the Board may be demanding, but can also be an incredibly rewarding experience.

If you or someone you know is interested and able to accept the time commitment to serve on the Board, please email me at [ade.ariwoola@cityoffederalway.com](mailto:ade.ariwoola@cityoffederalway.com) by March 29.

## Selected WFOA History



Compiled by  
**BRAD POSENJAK**  
WFOA Secretary

WFOA's first annual meeting was in Vancouver in October of 1956. One of the first motions passed by the newly formed organization was to recommend to the Association of Washington Cities that RCW 35.22.270 be amended to eliminate the 50% limitation of Treasury Cash Investments and make the amount discretionary with the legislative body of the government entity. Five months later, this proposed legislation was approved by Governor Albert Rosellini.

Image from the 11<sup>th</sup> Annual WFOA conference 50 years ago in Renton. Times have changed.

1956 W. F. O. A. CONVENTION			
Financial Report			
<b>Income:</b>			
Registrations - Misc. Tickets		\$1,806.50	
<b>Expenses:</b>			
* Oct. 20 - 174 lunches	\$ 407.94		
Oct. 20 - 204 banquets	1,256.19		
Oct. 21 - 125 lunches	358.19		
<b>Total Meals</b>	<b>\$2,022.23</b>	<b>2,022.23</b>	
** Tips	200.00		
Room for Oregon guest	11.72		
Expenses of President	10.53		
<b>Total Expense</b>	<b>\$2,244.48</b>		
Subsidy from General Fund		437.00	
		<u>\$1,806.50</u>	



Although WFOA was formed in 1956, there is no documentation of an official WFOA logo until 1972. The 1972 logo remained largely unmodified until 2000 when the current WFOA logo started being used.

**THANK YOU TO OUR 2015 CONFERENCE FRIENDS OF WFOA SPONSORS**



## Spokane Hosting WFOA's 61st Annual Conference



By **ANGELA GOLDEN**  
2016 Conference Chair

We are proud to announce that the Washington Finance Officers Association's 61st Annual Conference will be held in Spokane at the Spokane Convention and Trade Center. The conference is scheduled for Tuesday, September 20, 2016 – Friday, September 23, 2016, under the theme "Power of the Past, Force of the Future." We are working hard to make this conference an event that everyone will enjoy and remember. Below are some conference details we would like to bring to your attention:

**Spokane Convention and Trade Center**  
334 West Spokane Falls Blvd.  
Spokane, WA 99201  
[Map and Directions](#)



*The scenic Spokane River flows next to the Convention and Trade Center in downtown Spokane.*

### REGISTRATION:

Registration for members and exhibitors will open in May. If you are planning to attend we recommend making your room reservations as soon as possible; rooms book fast. We have a block of rooms reserved at both hotels at a WFOA conference rate.

### HOTEL INFORMATION:

DoubleTree by Hilton Hotel  
Spokane City Center  
322 N Spokane Falls Court  
Spokane, WA 99201  
(509) 455-9600  
[DoubleTree](#)

Red Lion Hotel at the Park  
W. 303 North River Drive  
Spokane, 99201  
(509) 326-8000  
Group Code WASH0918  
[Red Lion Hotel](#)

### CONFERENCE EVENTS TO REMEMBER:



- Golf Tournament – September 20, 2016 – Downriver Golf Course
- Wellness Walk – September 21, 2016 – Downtown Spokane
- Star Wars Theme Banquet – September 22, 2016 – Spokane Convention and Trade Center



### ATTIRE FOR THE CONFERENCE:

The attire for the conference will be business casual. However, we are encouraging participants to dress in Star Wars theme attire for Thursday night's banquet.

Check out a variety of things to do before and after the conference at [VisitSpokane.com](http://VisitSpokane.com). If you have any questions regarding the conference, please feel free to contact us. Thank you for your participation and we look forward to seeing you in September.

## Moody's to Require a Minimum of Biennial Audits to Retain Credit Rating

*From The State Auditor's Office Newsletter – The Audit Connection*

Moody's Investors Service has announced a minimum reporting requirement that could cost seven Washington governments their credit ratings. Losing the rating could put governments' ability to borrow money at risk. The credit-rating service called for governments to submit third-party financial audits every other year, as well as verifiable off-year financial information, according to a statement issued January 6, 2016. Moody's said it will no longer maintain or issue new credit ratings for debt issuers, such as governments, that do not meet the requirement. Moody's said a two-year audit cycle combined with off-year financial information provides the minimum independent verification necessary to perform its credit analysis.

The credit-rating service will phase in the new rule over the next year. Moody's requires fiscal 2015 audits to be submitted by the current fiscal year's end, and has said it plans to withdraw ratings of governments that do not meet fiscal 2015 audit deadlines.

### How this change affects the work of the Auditor's Office

The Washington State Auditor's Office has been working with various governmental associations to educate local governments of the importance of timely and accurate financial reporting and audits, as well as their potential impact on bond ratings. Local governments that currently have bond obligations should research their audit requirements for meeting bond covenants. If a more frequent financial statement audit is required, they should contact their local audit team to schedule an audit to meet the requirement.

You can find your local audit team online at [www.sao.wa.gov/about/Pages/ContactUs.aspx](http://www.sao.wa.gov/about/Pages/ContactUs.aspx)

## GASB UPDATE

By **DEBRA BURLESON**  
State Auditor's Office

*This article in its entirety can be found on the [SAO Website - Media Resources - Audit Connections](#) from the Winter 2016 Newsletter. Current full GASB Pronouncement and Standards information can be found on the [WFOA Legislation & Standards Webpage](#).*

### Current GASB Pronouncements

There are several new standards effective in 2016:

- Statement No. 72 – Fair Value Measurement and Application
- Statement No. 73 – Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68
- Statement No. 76 – The Hierarchy of GAAP for Local Governments
- Statement No. 77 – Tax Abatement Disclosures
- Statement No. 78 – Pensions Provided through Certain Multiple-Employer Defined Benefit Pension Plans

### Upcoming GASB Pronouncements

- GASB Statement No. 74 – Financial Reporting for OPEB Plans effective for 2017.
- GASB Statement No. 75 – Accounting and Financial Reporting for OPEB for 2018.

### New GASB Statements

- The GASB issued Statement No. 79 – Certain External Investment Pools and Pool Participants in 2017.

### Current GASB Exposure Drafts

The GASB recently issued several proposed new standards for public comment. The documents can be downloaded free of charge from the GASB website. This is a good opportunity to become involved in the standard setting process.

**Pension Issues** – an amendment of GASB Statements No. 67, No. 68, and No. 73, the comment period is now closed.

Certain Asset Retirement Obligations, comments are due by March 31, 2016.

Fiduciary Activities, comments are due by March 31, 2016.

If you have questions about GASB standards, please contact [Debra.Burleson@sao.wa.gov](mailto:Debra.Burleson@sao.wa.gov) or the SAO HelpDesk.

## State Auditor's Office Offers Additional GASB 68

*From the State Auditor's Office*

**O**n January 26 the State Auditor's Office presented a two-hour GASB 68 Implementation webinar. The more than 200 people who participated gave positive feedback about the training. If you were unable to take the January 26 training, the State Auditor's Office recommends local governments take the recorded version of the webinar available on the WFOA website.

In addition to the webinar training, the State Auditor's Office is providing the following additional assistance related to the implementation of GASB 68:

- Cash-basis-reporting local governments will receive personal assistance at the no-cost annual report filing workshops offered across the state February through May. To see the schedules for filing workshops, please visit the State Auditor's Office website at [www.sao.wa.gov/local/Pages/Training.aspx](http://www.sao.wa.gov/local/Pages/Training.aspx). Additionally, a video showing how to calculate and report the pension liability for cash basis local governments will soon be posted on the State Auditor's Office website.

- GAAP reporting local governments have several options for GASB 68 assistance. The Local Government Support team is offering one-on-one assistance in Olympia and Tacoma. Local governments should email their questions and applicable information prior to the scheduled appointment to ensure the best use of everyone's time. Please contact Debra Burleson at [Debra.Burleson@sao.wa.gov](mailto:Debra.Burleson@sao.wa.gov) to make an appointment. Alternatively, you can email Debra directly with your questions, and she will assist by either email or conference call at your request.

Please keep in mind, when receiving the additional GASB 68 guidance from SAO, it is informational only and based on a cursory review of the data presented. As circumstances change, or additional facts are presented, answers are subject to change. The State Auditor's Office assistance does not represent verification, approval or audit of the local government's amounts for financial statement reporting. The State Auditor's Office is committed to assisting local governments and encourages you to take advantage of the opportunities offered. If you have any questions, please contact Christy Raske at [Christy.Raske@sao.wa.gov](mailto:Christy.Raske@sao.wa.gov).

## WASHINGTON REGIONAL FINANCE OFFICER GROUPS

**Sno-King Utility Finance Officers**  
Quarterly: as announced  
Contact: Robert Wagner  
360-668-6766 ext.103  
[robertw@crossvalleywater.net](mailto:robertw@crossvalleywater.net)

**Puget Sound Finance Officers Association**  
2nd Wednesday monthly  
Billy Baroo's at Foster Golf Links (Tukwila): February – August  
Emerald Downs (Auburn): October - December  
Contact: Dianne Nelson  
360-863-4518  
[dnelson@monroewa.gov](mailto:dnelson@monroewa.gov)

**Olympia AGA ([www.aga-olympia.org](http://www.aga-olympia.org))**  
Monthly – as announced  
Contact: Stefanie Niemela  
360-725-4402  
[stefanie.niemela@del.wa.gov](mailto:stefanie.niemela@del.wa.gov)

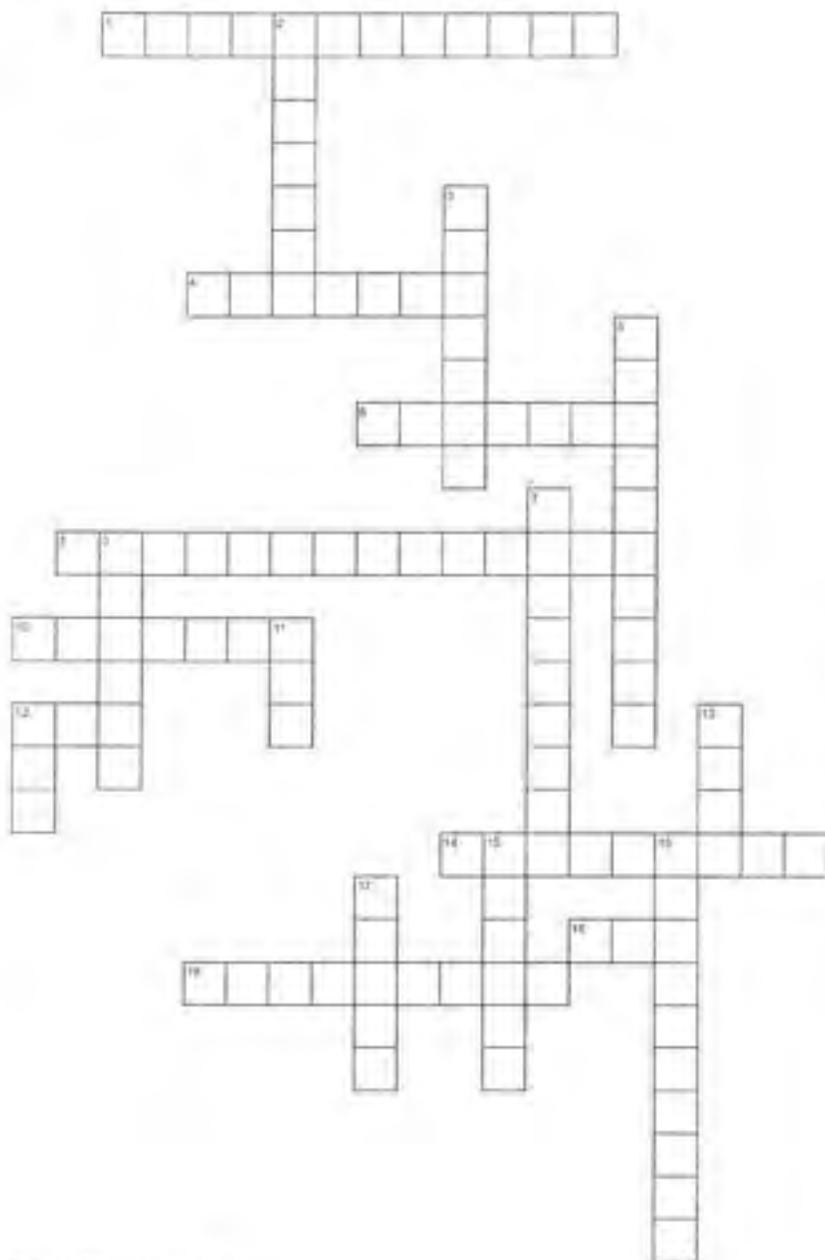
**Snohomish Co. Clerks & Finance Officers**  
Fourth Thursday monthly (alternating locations)  
Bob's Burgers & Brew - Marysville  
Shawn O'Donnell's Restaurant – Everett  
Contact: Joyce Alling  
425-263-8000  
[jalling@ci.mukilteo.wa](mailto:jalling@ci.mukilteo.wa)

**Eastern Washington Finance Officers Association**  
Second Friday in May & October  
All-day workshop  
Contact: Marsha Peterson  
509-745-8871  
[waterville@nwi.net](mailto:waterville@nwi.net)

**Southwest Washington Finance Officers**  
Feb., May, & Nov. (location TBA)  
Contact: Mari Ripp  
360-225-8281 x114  
[rippm@ci.woodland.wa.us](mailto:rippm@ci.woodland.wa.us)

**Central Washington AGA**  
Monthly: Second Wednesday at noon  
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# Crossword puzzle



## Across

- 1. SCHOLARSHIPS WILL FOCUS ON CONFERENCE \_\_\_\_
- 4. 2016 GFOA CONFERENCE CITY
- 6. IN 1965, WFOA CONFERENCE \_\_\_\_ COST OVER \$1,200
- 8. SUCCESSFUL SAO CLASS: GASB 68 \_\_\_\_
- 10. ABOUT HALF OF THE REGIONAL FINANCE GROUP MEET \_\_\_\_
- 12. MOODY'S: AUDIT AT LEAST EVERY \_\_\_\_ YEARS
- 14. GASB 76: GAAP \_\_\_\_
- 18. LPSC WILL WORK WITH \_\_\_\_ ON LEGISLATION ISSUES
- 19. CITY OF WFOA'S FIRST CONFERENCE

## Down

- 2. WANT TO BE A \_\_\_\_? CONTACT DALE HOUGH
- 3. 2016 WFOA CONFERENCE CITY
- 5. SECOND PRONG FOR SUSTAINABILITY
- 7. OVER \_\_\_\_; FASTEST GROWING SEGMENT IN WORKFORCE
- 9. IF YOU HAVE AN INTERN, THEY SHOULD HAVE A \_\_\_\_
- 11. "WFOA WANTS \_\_\_\_"
- 12. GASB 77: \_\_\_\_ ABATEMENTS
- 13. WFOA BOARD ISSUED LETTER OF SUPPORT FOR SAO'S \_\_\_\_
- 15. CONSIDER AN \_\_\_\_!
- 16. ONE OF 3 PRONGS FOR SUSTAINABILITY
- 17. GASB 79: EXTERNAL INVESTMENT \_\_\_\_

EclipseCrossword.com

Solve the puzzle and win! One lucky winner, selected at random from those who submit the correct answer, will win a \$5 gift card to Starbucks. Complete the crossword puzzle, then use the clues to find the phrase. Email your answer, (the phrase, not the whole puzzle) within two weeks of newsletter publication to [dan.speigle@sos.wa.gov](mailto:dan.speigle@sos.wa.gov).

Each clue below has a number from the crossword and F – for the first letter in the answer, L – for the last letter in the answer, or a number telling which letter (if not first or last) in the word. (Note: two of the clues below have different last letters, depending if you're going across or down, I've noted that under the clue.) Fill in the letters and spell the words. So if word number 25 was WFOA, 25F would be "W"; 25L would be "A". Get your pencil ready... and good luck!

5F 16F 17L 4F 18F 12L 12F 8F 10F 3L 3F 12L 4L 15L  
 down across