



## SPRING BOARD MEETING

Quincy, WA

April 21-22, 2016

**President Carmen Hayter called the meeting to order at 8:00 AM, April 21, 2016.**

**Board Members Present:** Carmen Hayter, Adé Ariwoola, Jana McQuade, Craig Warner, Brad Posenjak, Jan Hawn, Dale Hough, Angela Golden, Dan Legard, Jack Broyles, Mickie Cooper, Stacie Tellers, Dan Speigle, Sadie Armijo, Marcie Klobucher

**Board Members Not Present:** R.J. Stevenson, Jim McIntire

### PRESIDENT

**Carmen Hayter**

Clock Update. The legal firm exhausted their ability to track down Brandz account information. WFOA could go after Beau McKeon personally but the executive board decided that it would require spending a lot of money without any realistic gain. To close out the legal action there will be some minor court filling by the legal firm. WFOA will have spent less than \$5,000 in legal fees which is less than the amount previously authorized by board.

Annual Calendar Review. Noted that non-profit status needs to be updated. The calendar will be edited to move the annual audit from March to April.

Retreat 2015-2016 Goals/Assignments. Discussed how to make mentorships work in the committees. Hope to have veteran education committee members help apprentice committee members to set up non-conference classes.

**Motion by Dan Speigle to modify education committee rules to allow apprentice to receive free registration and voucher; seconded by Jana McQuade. Discussion noted that the board will review cost/benefit of this practice in a year. Motion passed unanimously.**

Discussed the value of retreats and goal setting. A professional facilitator may help clarify direction of WFOA. Board will look into facilitator availability and cost. Will be discussed at the next board meeting.

Out-of-State Conferences/Learning. Travel to out of state conferences makes the presidential year very busy. Having the WFOA president gone so much is taxing on the president's employer. The president may split up which conferences they attend and which conferences other executive board members attend. This practice has been done in the past.

Conference Management Services. A conference management service is being considered. Since venues are limited, the conference chairs, local conference committees, and their employers are getting burned out. Carmen met with Meeting & Association Management Services, Inc. in California. The board reviewed their proposal to see how the fee structure and services are setup. In the future the board may need to increase conference registration fee by \$25 to help cover the cost of the management services. For the first few years WFOA reserves will cover any differences between the management service costs and any new offsetting revenues. With the help of the executive board and Dale, Carmen proposed to

come back to July board meeting after looking at 4 proposals. The executive board will review the 4 proposals and narrow down the top one or two so they can present at the July board meeting. The board can also talk to the conference service ask about coordinating conference registration and quarterly board meetings.

GFOA (Toronto) / Piper Jaffray NW Breakfast. Piper Jaffray NW breakfast invitations were sent out for those who are attending the GFOA conference. RSVP if planning to attend.

UW Tacoma Accounting Club Presentation. Sandy Langdon, Kelly Collins and Carmen attended the UW Tacoma Accounting Club Presentation. They were there to encourage careers in government finance. The internship committee will try to get WFOA representation at a minimum of one job fair each month.

## **PRESIDENT ELECT**

**Adé Ariwoola**

2015 Financial Statements. Adé presented the 2015 profit and loss statement. The board suggested some changes and corrections regarding invoices from 2015 paid in 2016.

**Motion by Jan Hawn to accept profit and loss statement; seconded by Dale Hough. Motion passed unanimously.**

2015 Audit Update. Discussed the status of 2015 audit. The audit is progressing and final or status report will be presented at the next board meeting.

LGIP Appointment. Jana has been the WFOA appointee but her term with expire this year. Will discuss at later time.

Nomination Committee. The Nomination Committee will meet to discuss board nominations. Received only two responses from the newsletter article.

AWC Empowering Cities. AWC organized a meeting to discuss empowering cities to set fees and levy taxes. This revenue power has been eroding over time. AWC would like to educate government finance professionals as to what can be done when setting local fees and taxes as well as how to deal with the judiciary systems. AWC wants an avenue to get this information out. The January 2017 board meeting might be a good time to have AWC present the program to the board.

## **VICE PRESIDENT**

**Jana McQuade**

Discussed board meeting arrangements.

## **TREASURER**

**Craig Warner**

2016 Financial Statements. Presented first quarter budget verses actual report. Thanks to Dale, sponsorships are already coming in. Craig will separate webinar line items in future. Quarterly reports will be mailed out prior to meeting in the future. The March 31 balance sheet report was also presented.

Bank Statements. Discussed bank statements review processes. Signers should have online access and secretary should be reviewing bank statements monthly. Do not want to email bank statements.

Craig will be reviewing credit card processing companies and fee structures.

## SECRETARY

Brad Posenjak

January 2016 Minutes Approval. The prior board meeting minutes were presented.

**Motion by Craig Warner to accept the January 2016 minutes as presented; seconded by Jana McQuade. Motion passed unanimously.**

Proposed Bylaws Amendments. The following bylaw amendments were proposed at the January 2016 board meeting and reviewed.

- Article 1, section 1. Deleted temporary membership from paragraph (d) and added 9 month deadline for loss of public employment to paragraph (a)
- Article 2, section 6. Added time frames for Treasurers financial reporting to paragraph (d) and reworded paragraph (h) regarding reconciliation of bank statements.
- Article 2, section 8(b) moved under secretary.
- Article 2, section 8. Added paragraph (c) to the Past President section to facilitate past president events.
- Article 3. Added section titles.
- Article 3, section 1. Removed word "Pins" from paragraph (a)
- Article 3, section 8. Added section to delineate ex-officio position responsibilities.
- Article 7. Reformatted outline style of sections
- Article 7, section 3. Clarified guidance on the basis for nominations to board of directors and advisory committees.

**Motion by Craig Warner to accept the revised bylaws as presented; seconded by Jana. Motion passed unanimously.**

Cyber liability insurance. Discussed the cyber liability insurance proposal. Hopefully WFOA web developers have put up enough obstacles on website so hackers won't come back. Not pursuing additional insurance at this time.

Website Analytics. Reviewed WFOA website analytics tracked by Google.

## PAST PRESIDENT

Jan Hawn

Discussed inviting a past-president to attend the past-presidents luncheon as well as granting honorary membership. No action will be taken until further discussion.

Past president lunch details are still to be determined.

## MEMBER COMMUNICATION/SCHOLARSHIP

Dan Speigle

Newsletter items due by May 19<sup>th</sup>.

Scholarship Report. Nine scholarships have been requested for 2016. Dan has approved seven for \$3,700 - five for the WFOA conference and two for the GFOA conference. One scholarship application for the GFOA conference was turned down because two other GFOA scholarships were already given. Another scholarship application came from a non-member who was told to become a member before the scholarship would be considered. Three scholarships from 2015 totaling \$1,200 were not paid until 2016.

Member Communications & Scholarship Charter. Changes to the charter were proposed.

**Motion by Dan Speigle to accept the charter changes as presented; seconded by Jana McQuade. After discussion, Dan Speigle withdrew his motion.**

Dan will bring charter to July meeting with changes tracked.

## **LEGISLATIVE & PROFESSIONAL STANDARDS**

**Stacie Tellers**

Update. The Legislative & Professional Standards committee held a teleconference on April 18<sup>th</sup>. The committee discussed the charter and did not have any concerns. Stacie discussed the legislative session update provided during the conference call by Serena Dolly, AWC.

A group is trying to put an initiative on the ballot to require Olympia to implement an income tax. This could have ramifications to other entities if it moves forward.

Charter Update. Stacie said that she felt comfortable with current charter but discussed moving the GFOA CAFR award presentations to the Awards Committee since that committee is already tied to award presentations. Stacie will remove the award presentation language from her charter and RJ will add the duties to the Awards charter for review at the July board meeting.

## **STATE AUDITOR REP**

**Sadie Armijo**

Sadie thanked WFOA for supporting the office during their fight against HB 2148 and the cuts to their performance audit program. Performance audits will continue after the Governor vetoed the legislature-proposed budget cuts.

The jury is deliberating on Troy Kelley's case. A conviction would remove him from office. The SAO is currently not sure who will be leading the office the rest of the year if Troy is convicted. Two democrats and one republican are running for the State Auditor position this fall.

The SAO annual report was presented. Highlights to report included discussion of the SAO IT security audits. SAO would like to know when local governments are hit with security events. They will provide a related newsletter article to inform local government of the IT security risks for the WFOA newsletter in May.

The SAO billing rate changed so that travel hours are now billed at half of the regular hourly rate.

Workforce sustainability committee events were discussed. Hiring and retaining SAO staff has been difficult. A final copy of memorandum of agreement between WFOA and SAO for recruiting and developing a sustainable workforce was reviewed. Sadie presented the flyer that is currently used at workforce sustainability events.

House Bill 2148 did not pass again this year. The SAO is doing a lot to inform entities of their dispute processes. Entities are already allowed to contract with outside CPA firms for their audits. SAO will start making the financial statements subject to third-party audits available on their website. The SAO is preparing for a form of HB 2148 to come back next year. They were really concerned about the ability to appeal SAO opinions. WSCPA provided a great presentation supporting the SAO argument against the ability to appeal opinions.

## **MRSC**

**Marcie Klobucher**

The board will review the MRSC-WFOA contract renewal in July. Marcie will work with Executive board and get something out to review before the next meeting.

MRSC will spend time during the next year to educate legislature regarding MRSC's funding. Everyone was supportive of MRSC to get legislators to back off their proposed budget cuts.

## **NON-CONFERENCE TRAINING**

**Jack Broyles**

Presented progress of the 2016 non-conference classes. Friday Harbor was surprisingly successful. Looking into an unclaimed property webinar as well as scheduling further grants classes. The education committee needs contacts in Tri-cities and Walla Walla to coordinate non-conference classes.

Webinar administration is somewhat better but is still a pain. The education committee will look into other webinar services that coordinate CPE for the non-conference classes.

## **CONFERENCE TRAINING**

**Mickie Cooper**

Proposed removing reimbursements to speakers for copies of presentation materials at the annual conference. Presentation materials should be provided to the education committee electronically before the session.

**Motion by Jana McQuade to accept reimbursement policy changes as presented; seconded by Dan Speigle. Motion passed unanimously.**

Annual conference schedule is coming along well and classes are getting filled in.

## **2015 CONFERENCE**

**Dale Hough**

Sponsorship for 2016. WFOA had 21 sponsors in 2015 and that is the core group to contact in 2016. Nine sponsors have already paid and brought in \$34,000 of the \$75,000 goal. Dale will also be targeting 12 past sponsors that did not sponsor in 2015.

Conference Account Coding. Dale presented a guide for coding conference accounting line items in QuickBooks. This can be passed from one conference chair to another to keep consistency in how conference expenses are charged in QuickBooks.

## **2016 CONFERENCE**

**Angela Golden**

Discussed the daily conference schedule and which items still need to be coordinated. The 2016 conference theme is a Star Wars theme, "power of the past, force of the future". The conference committee is still working on a logo. They are encouraging star wars attire. They are not sure what the wellness walk path will look like because the riverfront trails are currently under construction. The committee is still looking for Wednesday night entertainment, but currently considering a casino night. The Friday morning speaker will be Tim Clue.

Hotel rooms will be tight and will not give government rate because there are a couple other conferences happening the same week. WFOA will advertise other hotels when the current hotel blocks are full.

The committee is planning to provide different men's and women's style shirts for the wellness walk.

It was discussed to make sure that golf registration flows through WFOA instead of writing checks to an individual. Marcie will look into having MRSC use RegOnline to coordinate a separate golf registration. It was noted that using RegOnline for golf registration is outside of the current MRSC/WFOA service contract.

The board discussed having conference gift bags sent to rooms instead of available at check-in. Last year there was a gift bag mistakenly given to someone who should not have received one by the front desk. The committee will try to put names on gift bags if given at check-in so they don't go to the wrong people.

Marcie asked for guidance regarding registration. Should conference registration be closed at some point? How should WFOA handle walk-ups? It is difficult to plan meals and bags for the people who register late or on the day of the conference. Dale said in 2015 they locked in the meal counts on Monday and then built in some extra meals. It seemed to work well for him. In regards to registration bags for walk-ups, the committee would tell new registrants to come back at the end of the conference and see if any bags are still available. Many people show up to the conference claiming they registered when they did not. The committee needs to make sure there is someone available at registration that can confidently tell people that if their name is not on the list, then they were not registered. The board discussed leaving registration open and substantially increasing registration for walk-ups. Conference committee would need to order 20 extra bags for the walk-ups. MRSC will cut off the ability to pay by check shortly before the conference starts.

**Motion by Jan Hawn to change walk-up registration to \$525; seconded by Jack Broyles. Motion passed unanimously.**

## **2017 CONFERENCE**

**Dan Legard**

The conference committee recently met and have another meeting scheduled in two weeks. The 2017 conference planning is off to a good start. Dan has some of the committee assignments delegated already and they are working on a theme. The committee is considering organizing private tours of Hanford. The tours are sometimes 3-4 hours, so they have not fully committed yet. There will be more details at the July board meeting.

## **CLOSING FOLLOW UP**

**Carmen Hayter**

The conference management service team will move forward. Carmen will get bank confirmation information for Adé to assist with the financial statement audit. Carmen will notify RJ about the Awards Committee charter update. Dan Speigle and Stacie will update their committee charters in July. The Education Committee should follow up with GASB 68 post-implementation training. Newsletter articles are due May 19 to Dan Speigle.

**Adjourn to Grand Mound, Washington for the July 24-26, 2016 board meeting.**

**Respectfully submitted,**

**Brad Posenjak  
Secretary**