



## SUMMER BOARD MEETING

Grand Mound, WA

July 25-26, 2016

**President Carmen Hayter called the meeting to order at 8:00 AM, July 25, 2016.**

**Board Members Present:** Carmen Hayter, Adé Ariwoola, Jana Brown, Craig Warner, Brad Posenjak, Jan Hawn, Dale Hough, Angela Golden, Dan Legard, Jack Broyles, Mickie Cooper, Stacie Tellers, Dan Speigle, R.J. Stevenson, Kelly Collins, Marcie Klobucher, Megan Dietz

### PRESIDENT

**Carmen Hayter**

Introductions with Megan Dietz from the State Treasurer's Office.

Out of State Conferences. Travelling to many conferences highlighted how WFOA's conferences are every bit as good as any other conference out there.

Board Members to Host Out-of-State Guests. Would like to continue Jan's idea to have WFOA board members host the out of state board members. Waiting for final confirmations from out-of-state board members. Jana will host Elizabeth Alba from the WA Public Treasurer's Association, Craig will host Don Hudson from the Oregon GFOA, Brad will host John Adams from the California Society of Municipal Finance Officers, and Adé will host Stephen Gauthier from GFOA.

Conference Management Services. Has not had an opportunity to move forward looking into conference management services. Will start to put together RFP information.

Webinars. Sent out information on webinars at MyPlaceToLearn. There is an option to pay a one-time \$300 per class to customize the slides to include WFOA logos. MyPlaceToLearn offers CPE for these classes. WFOA would get 25% of registration fees. There could be some administration on WFOA's side after initial setup but MyPlaceToLearn could perform this for a fee. Would like to publish WFOA webinars and add them to the MyPlaceToLearn library. Carmen desires to be involved with the webinar initiative even after she is past president.

**Motion by Jana Brown to adjust the 2016 budget for the \$3,800 needed to setup the MyPlaceToLearn webinar classes; seconded by Jack Broyles. Motion passed unanimously.**

### PRESIDENT ELECT

**Adé Ariwoola**

2015 Audit/990 Review. The 2015 audit was completed. There were no findings or management letter issues.

**Motion by Jan Hawn to approved the audited 2015 financial statements as presented; seconded by Jana Brown. Motion passed unanimously.**

Membership Survey. Reviewed membership survey. Will move question 8 toward the end of the survey for a better flow. Will also ask what changes to the scholarship program would better serve members. If

someone poorly rated the value of WFOA membership, then the survey should include a suggestion box. Remove the question related to the UW Evans School, but include a question related to the CPFO program. Will need to update the SurveyMonkey program and test it before it is released.

Retreat Facilitator. Contacted two facilitators and received proposals. Diane Altman Dautoff was a facilitator for the City of Tacoma that Stacie suggested. Todd Cutts was a facilitator from AWC that Adé knew. After much board discussion, Adé will pursue Todd Cutts as the facilitator for the January 2017 board retreat.

September Board Meeting. As last year, the September Board Meeting will be held at noon on Friday at the annual conference.

2017 Board Meetings. January 24-27 at Port Ludlow; April 19-21 at Double Tree by Hilton Spokane; July 19-21 at Sun Mountain Lodge.

2017 Conference. The conference committee is working hard to obtain limited tours of the Hanford facility. Rates were obtained at 8 hotels, but may only advertise the top 4.

## **VICE PRESIDENT**

**Jana Brown**

Board Meeting Logistics. Reviewed current board meeting itinerary.

2018 Board Meetings. January at Alderbrook; April 25-27 at Marcus Whitman; July 25-27 at Semiahmoo.

Status of ClockTower/Metova – Virus Issue. The Metova server was hit with a virus that affected many of their users including WFOA.org. When WFOA's website became affected, ClockTower was contacted, and there was no response. Jana finally was able to contact Metova back east and they were very responsive. The City of Olympia IT staff wanted to block WFOA.org permanently and suggested that WFOA use a hosted solution. The fact that the website was not taken down immediately was unacceptable. WFOA's plan for future virus attacks are to: get a quick response from the provider to shut down the page, notify members immediately of virus, move toward another company and pursue a hosted solution.

## **TREASURER**

**Craig Warner**

2<sup>nd</sup> Quarter Financial Statements. Presented 2<sup>nd</sup> quarter balance sheet showing total assets of \$576,799. Presented budget vs actual January through June. Total income of \$327,538 and total expenses of \$124,310. Registrations appear to be on track. Travel to GFOA conference in Canada seems to be more expensive than conferences in US.

**Motion by Adé Ariwoola to approve first half 2016 financial statements as presented; seconded by Dale Hough. Motion passed unanimously.**

The Treasurer has the authority to move funds between the checking and savings accounts. There is also a need to discuss negotiating lower banking fees in return for the large amount of cash that is not earning interest. Since finance charges seem high, Craig will do more research on credit card fees before the next meeting.

Bank Statements. Craig reconciles all bank accounts and requests receipts if he doesn't have them. Requested more online access for the bank statements BOFA but they want to charge \$15/mo for

access. Will attempt to setup online access to bank accounts so they can be reviewed by other board members for an internal control. Will need to look into QuickBooks user access for board members who need to review reconciliations.

## **SECRETARY**

**Brad Posenjak**

April 2016 Board Meeting Minutes. The prior board meeting minutes were presented.

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

Resolution for Annual Business Meeting. Add City of Woodinville on Resolution 2016-01. For resolution 2016-02 Brad will work with Kelly to obtain additional biographic information for Jan Jutte.

Google Analytics Website Statistics. Reviewed the WFOA website analytics report.

Proposing Policy & Procedure Manual. Proposed creating a policy manual to include all policies that have been adopted by the board in the past. Requested board members to provide any policies not included in the document. Will send out complete policy manual before January board meeting to review and adopt.

## **PAST PRESIDENT**

**Jan Hawn**

Past Presidents Luncheon. There are 6 past presidents signed up to attend the Tuesday luncheon.

Carmen gave a heart-felt thank you to Jan for her leadership.

## **MEMBER COMMUNICATION/SCHOLARSHIP**

**Dan Speigle**

Scholarship Update. So far in 2016, 21 scholarships have been requested and 19 have been approved. The scholarship program is progressing well this year.

Internship Update. Reviewed the 2016 interns awarded and pending. Will need additional support for the program when Sandy Langdon retires.

Charter Update. Reviewed changes on the proposed Member Communications/Scholarship committee charter.

**Motion by Dan Speigle to accept the proposed changes to the Member Communications/Scholarship charter; seconded by Jack Broyles.**

**Motion by Adé Ariwoola to amend the language in the charter related to budget being approved by board; seconded by Jack Broyles. Amendment and motion passed unanimously.**

Newsletter Article Deadline. August 12<sup>th</sup> 2016.

## **UW Bothell Presentation**

Kelly Collins introduced Professors Rajib Doogar and Paul Polinski from the University of Washington Bothell accounting program. Kelly asked them to attend because of high turnover in local government.

They are interested in helping with the need for governmental accounting education. They would like to know how to prepare students to fill the holes in the governmental job market. UW is looking at WFOA to help develop course structure, getting the word out about their masters of science in accounting program, and teach modules in their program. WFOA's goals are to promote workforce sustainability. The CPFO program may be a good way for UW to move forward. There is excitement to move forward and discuss how UW and WFOA can work together.

## **AWARDS**

**R.J. Stevenson**

Framing Resolutions. RJ will coordinate with Brad to provide framed resolutions thanking the entities that hosted the 2016 conference.

PFO Gifts. Dawn Masko is taking care of the PFO gifts.

Budget Awards. There are six budget award recipients awaiting award. The committee needs more reviewers and may need a newsletter article to promote the need.

## **MRSC**

**Marcie Klobucher**

MRSC Contract. WFOA and MRSC are coming to the end of the current 3-year contract. Marcie recommends a 1-year contract in light of potential changes in conference management services. From MRSC's point of view, everything is progressing well. Will discuss the contract further and sign at January meeting.

MRSC Update. At the AWC meeting, their Executive Director and lobbyists were concerned about ongoing funding for MRSC. MRSC does not assume their funding is stable.

Marcie would like help crafting language for informational emails that go out to membership. Jana is willing to help Marcie with wordsmithing.

## **STATE AUDITOR REP**

**Kelly Collins**

Workforce Sustainability. The State Auditor has a recruiting infrastructure throughout the state and has partnered to promote the WFOA internship program. Need input on the type of WFOA promotional items to bring to job fairs. Discussed the goals of WFOA's workforce sustainability initiative and the goals of the partnership with the SAO. The main purpose of the job fairs is educating students for what governmental jobs are available.

For WFOA to make workforce sustainability successful, WFOA needs to have a board position and definite goals to continue.

**Motion by Jan Hawn to begin the creation of a board position and charter to address workforce sustainability; seconded by Jana Brown. Motion passed unanimously.**

**Motion by Jana Brown to authorize the spending of up to \$500 for promotional giveaways at workforce sustainability events; seconded by Jack Broyles. Motion passed unanimously.**

## **2015 CONFERENCE**

**Dale Hough**

Sponsorship Update. Presented the sponsor roster for 2016. \$44,500 of sponsorships have already been received. \$18,500 is committed but not yet paid. If anyone has contacts for potential sponsors, send the information to Dale.

## **NON-CONFERENCE TRAINING**

**Jack Broyles**

2016 Non-Conference Training Update. Presented the non-conference training report. Trying to setup an SAO Intro to Governmental Accounting class on the east side of the state. Carmen talked with the Treasurer's association about partnering to deliver some of their non-conference classes next year. Next year's education committee meetings will be on Wednesdays instead of Thursdays.

## **PRESIDENT ELECT**

**Adé Ariwoola**

Nomination Committee. Dale Hough is being recommended for the Secretary position. Dan Speigle will be staying on for Member Communication/Scholarship Chair. Shawn Hunstock will be assisting the education co-chairs as a vice-chair. Carrie Llewellyn will be local conference chair for 2018. The nominations committee will get back to the board after a couple weeks for recommendation on replacing the Awards chair position.

## **STATE AUDITOR REP**

**Kelly Collins**

SAO Update. Reviewed SAO Audit Connection newsletter. SAO will also be starting an Audit Connection blog. Presented the SAO policy update regarding the use of external auditor's work requiring a memorandum of understanding between the SAO and the local government before an external auditor is approved. Performance audit on public records is scheduled to be released in September.

Carmen requested a class to assist in rolling up fund financial statements into government-wide financial statements.

## **CONFERENCE TRAINING**

**Mickie Cooper**

2016 Conference Training Update. Conference planning is going well. All classes and roles are filled. Thanks to Adé for retaining Stephen Gauthier as a keynote speaker. Will recognize Stephen for his work at the conference.

Clark Fletcher sent a letter stating that this conference will be his last. Jana and Jack will contact his supervisors to see if they will be able to send a replacement in the future.

Mickie will provide Angela a list of speakers that need rooms.

## **2016 CONFERENCE**

**Angela Golden**

Conference Update. Started signing people up for working the registration desk. Working with Dale on banners and logos. TVI will do lanyards. Still working on registration bag items. Appreciation dinner will be at Steam Plant. Transportation will be needed.

Mickie requested a vertical banner for the Education Committee table.

Marcie performed a comparison of conference registrations to date between prior years and the current year. Registrations this year will be less than last year, around 650.

The wellness walk has a tentative route, but the City is performing construction along the route this year. The wellness walk will provide sweatshirts, water bottles and snacks. Not planning to do the poker game this year.

Wednesday opening activity is planned. Out of State guests dinner is set. Wednesday reception will have a casino night at the convention center with heavy appetizers. Thursday evening will be Star Wars theme and the band Limosine has been secured. Still working on table decorations. Golf location is confirmed, only three people have signed up so far. 33 vendors have committed, but would like 40.

## **2017 CONFERENCE**

**Dan Legard**

Conference Update. Hanford tours will happen on Tuesday of the conference. This is a very rare opportunity. Need to give them definite numbers before the Spokane conference.

Added 8-10 people to the 2017 conference committee since the April meeting. The committee is working on ideas for theme and logo. The "Hidden Hero" is one concept for a theme. Dan has someone with a graphic design background working on logos for the conference.

## **STATE TREASURER REP**

**Megan Dietz**

Carmen laid out basic roles for State Treasurer Representative. WFOA would like information on investment activity, bond underwriting and any other educational guidance that State Treasurer can provide. Discussed newsletter ideas.

## **PRESIDENT**

**Carmen Hayter**

MRSC Contract. It is possible that a contract with a conference management company may have an impact on the services that MRSC provides. The proposed overall contract price has been reduced. Since there will not be a conference management service to cover the 2017 year, WFOA will still pay MRSC for vendor and sponsor registrations.

## **LEGISLATIVE & PROFESSIONAL STANDARDS**

**Stacie Tellers**

Legislative & Professional Standards Update. The past few months have been a quiet time for committee during election campaigning. Preparing for a tough legislative budget year, but will know more in January. Stacie is against the LEOFF 1-TRS 1 merger to help fund TRS 1. This combination would take surplus funds that LEOFF employers paid to fund TRS liabilities. It could also add an unfunded liability to

LEOFF employers that should be related to TRS employers. There is a survey on the AWC website to provide input on this issue.

B&O Task Force. Original meetings were to discuss streamlining licensing fees and tax collection across jurisdictions. The task force discussed apportionment and the business community's perspective. The goal is to create fewer places to go and utilize single-site online filing processes. There are many concerns regarding the state regulating the collection processes of local governments. The message to legislators is that this project will take many years to implement.

Local Government Audit Committee. There was some vocal criticism about changes to the 369 accounts at the recent LGAC meeting. The new SAO GASB statement checklist is a good tool for governments that expect the SAO to do everything for them. Discussed the lack of knowledge and need for training to understand the complexity of GASB standards. The SAO is working on efforts to streamline the schedules entities submit to eliminate duplicate filing with other oversight agencies. Schedule 9 now automatically files with Department of Commerce and eliminates a step.

GASB is reevaluating statement 34. Looks like the fund statement will move toward cash basis accounting and government-wide statements will be full accrual.

**Adjourn to Spokane, Washington for the September 23, 2016 board meeting.**

**Respectfully submitted,**

**Brad Posenjak  
Secretary**