



**January 2020 BOARD MEETING  
Willows Lodge, Woodinville, WA  
January 16-17, 2020**

**Present:** Craig Warner, Jana Brown, Dale Hough, Jack Broyles, Dan Legard, Stacie Tellers, Forrest Smith, Beth Wright, Mickie Cooper, Bret Brodersen, Kelly Collins, Staci Ashe, Camille Tabor, Toni Nelson, Sandi Roberts, Debbie Booher

**Absent:** Michelle Hughes

**PRESIDENT**

**Craig Warner**

**Craig Warner, President called meeting to order at 8:02am.**

**Meeting itinerary** – Jack Broyles, Vice President provided the Board with the itinerary for the meeting.

**Updated Board Member Contact List** – Craig will send the list to the Board to provide updated contact information.

**Slagle Management NW** – Misty will not be able to attend due to the weather, however is available to call in if we would like to discuss anything with them. Craig is working with an attorney on the finalization of the contract. Misty is available to take our calls regarding the 2020 conference and speaker contracts. Conference Solutions (CS) has been notified of the change in conference management, they will still provide hoteling needs for the next two conferences. Sandi Roberts, 2020 Conference Committee Chair, asked for clarification on which planner she needs to work with for adding hotels. Craig stated WFOA should work with CS if we need more hotels or have hoteling issues.

**Calendar Update** – Craig reviewed the annual calendar. Reminder that the Board will have a retreat next year (Jan 2021). January items still need to be addressed, signature cards and contract review. Updates to the WFOA PowerPoint has been added to the calendar. This PowerPoint will be used during the year as Board members are requested to speak at various events. Reminded the various Board members who have tasks to evaluate the calendar to ensure tasks are completed.

**Honorary Membership** – Craig asked if the Board is aware of any pending retirements that need to be evaluated for Honorary Membership. There were no responses.

**Alaska/California/GFOA** – Craig discussed the upcoming conferences he was attending of the state associations and GFOA in May.

**CSMFO Webinars** – The CSMFO is moving to the use of the GFOA webinars. Craig will speak with CSMFO to see how the new process is going to work, plus how WFOA members might be able to receive CPE. Debbie Booher, Education Committee Co-Chair, discussed the costs verses the benefit to our members. The webinar offerings were not always applicable for Washington State attendees resulting in less

available webinars for WFOA members. CSMFO may be able to reduce the webinar costs from \$7,000. Craig would like to investigate the CPE offering if we continue utilizing the CSMFO webinars. The Board discussed WFOA webinar options including speakers and software options.

Follow-up: Craig will report back after his conversation with CSMFO.

**GFOA Code of Ethics – WFOA Adopt** – Craig discussed how other boards have adopted the GFOA Code of Ethics. The Board reviewed the Code of Ethics. GFOA heavily promoted the Code of Ethics at their 2019 Conference, providing copies and lapel pins. The Board expressed interest in adopting the Code of Ethics, either as is or amended to identify as WFOA. Craig proposed a group working on drafting a personalized WFOA Code of Ethics for potential adoption at the business meeting at the 2020 Conference.

Follow-up: Dale Hough, President Elect offered to draft a WFOA version of the Code of Ethics for review at the April Board Meeting.

**Conference Management** – The Board continued discussions on the roles and responsibilities of Slagle Management NW. The discussion included staff support, work ethic of the owner, flexibility of their support for the conference and possible support of Board meetings. The Board also discussed that moving to Slagle that the registration will be back with MRSC. This will allow the membership to be tied back to the conference registration, as was the process prior to Conference Solutions.

**2020 MRSC Contract** – Toni Nelson, MRSC Representative discussed the updated contract. The Board discussed frequency of deposits and reporting from MRSC to WFOA. Reviewed the addition of the annual conference registration, which MRSC is taking on for the 2020 conference.

**Jana Brown, Past President moved to approve the MRSC Contract with the minor edits complete, Beth Wright, Education Committee Co-Chair seconded. Motion passed unanimously.**

## **PRESIDENT ELECT**

**Dale Hough**

**Future Board Meetings** – The following are the dates and locations for 2020 Board meetings:

January 15-17, 2020 - Willows Lodge, Woodinville

April 15-17, 2020 – Icicle Village Resort, Leavenworth

July 15-17, 2020 – Great Wolf Lodge, Grand Mound

September 25 – Tacoma Convention Center, Tacoma

The following dates and locations for 2021 Board meetings:

January 20-22, 2021 – The Heathman, Vancouver

April 21-23, 2021 – Hotel Windrow, Ellensburg

July 14-16, 2021 – Sun Mountain, Winthrop

**WFOA PowerPoint** – Dale presented the PowerPoint, showing the Board some of the updates he has done to this point. Dale will bring the completed PowerPoint to the April Board Meeting. Reminded the Board that the PowerPoint is saved in the file manager, if you need it prior to April.

**Regional Associations** – Dale discussed taking on the regional association outreach role. The Board discussed the best approach for outreach to the various associations. Jana provided advice on outreach to the various associations, the best way is to try to be included in their meetings, either as a speaker or a quick discussion about WFOA and the benefits of the membership. Regional associations provide a greater outreach to Washington State finance professionals which could result in increased membership.

Discussions regarding the growth of the membership occurred. Jana asked if WFOA could prepare a flyer to be sent to the MRSC contacts list. Toni stated that she would inquire to MRSC if an email blast could be sent to MRSC's database and not just the WFOA membership list.

## **TREASURER**

**Dan Legard**

**September Business Meeting Minutes** – The board reviewed the 9/19/2019 business meeting minutes.

**Dale Hough, President Elect moved to approve the 9/19/2019 minutes with the correction to Stacie's name. Sandi Roberts, 2020 Conference Committee Chair seconded the motion. Passed unanimously.**

**Bank Signature Cards** – The Board discussed the process for updating the bank signature cards.

**Dan Legard, Treasurer moved to approve Dan Legard, Jack Broyles, and Stacie Tellers to be added to the bank signature cards. Dale Hough, President Elect seconded. Passed unanimously.**

**2020 Budget** – Discussion held until later in the meeting.

## **SECRETARY**

**Stacie Tellers**

**September 20, 2019 Board Meeting Minutes** – The board reviewed the 9/20/2019 business meeting minutes.

**Jana Brown, Past President moved to approve the 9/20/2019 board meeting minutes. Dan Legard, Treasurer seconded. Passed unanimously.**

**Insurance Coverage Renewal (Options)** – The 2020-2021 insurance coverages have been finalized. The policy information has been saved to file manager for future reference.

**Secretary of State Annual Report Information** – Stacie confirmed the required executive board members that should be listed on the annual report. Annual report due March 31, 2020.

## **PAST PRESIDENT**

**Jana Brown**

**Nominating Committee Update** – Jana Brown discussed the Office of Washington State Auditor's request for two positions to be filled on the Local Government Advisory Committee. Jana proposes Jerica Pascoe, City of Ellensburg and Bret Brodersen, City of Ellensburg to fill the positions. Jana stated that Bret, as the Professional Rules and Operational Standards Committee Chair, should be considered for an LGAC seat.

**Dale Hough, President Elect motioned to approve the names as provided for nomination to the LGAC. Sandi Roberts, 2020 Conference Committee Chair seconded. Kelly Collins, SAO Representative and Stacie Tellers, Secretary abstained from vote. Passed unanimously.**

Follow-up: Craig to prepare letter to SAO nominating Jerica and Bret to the LGAC for approval by the State Auditor.

**2020 WFOA Board position** – Jana discussed the Board bringing names of leaders that WFOA may be interested in for upcoming board positions to the nomination committee.

## **2019 CONFERENCE CHAIR**

**Forrest Smith**

**2019 Conference Update** – Forrest Smith provided the following updates on the 2019 conference:

- Saved in several areas of the conference line items for an overall savings of \$20,000 from the budget to actual.
- Net loss for the 2019 conference was \$3,000.
- Conference Solutions management fee was approximately \$85,000, this does not include the hotel commissions paid to CS.

**2020 Sponsorship update** - Forrest began the initial outreach. The Board discussed updating the sponsorship and vendor flyer. MRSC needs information from WFOA as soon as possible to be able to set up the sponsorship and vendor registration.

Follow-up: Jana and Debi Dahlstrom will work on updating the flyer from the 2019 conference and provide the update to Forrest. Forrest will utilize this information for MRSC registration page.

## **2020 CONFERENCE CHAIR**

**Sandi Roberts**

**2020 Conference Update** - Sandi Roberts provided the following updates to the Board on the 2020 conference:

- Presented options for the conference logo. The Board provided valuable feedback on the options presented.
- Presented options for conference entertainment. The Board provided feedback on the options presented.
- Monthly meetings are occurring. Committee is motivated and the members are active participants in the meetings.
- Welcome reception will be at The LeMay Car Museum.
- The committee is discussing options for “bags”, such as reusable bags, zipper portfolios, etc.
- Guidebook invoicing options, Sandi to review and set up the subscription for the 2020 Conference. Jana reminded the Board that we need to move photos from the app to File Manager.
- Apparel options were discussed.

**Bret Brodersen, Professional Rules and Operational Standards Chair moved to authorize Sandi to negotiate the Guidebook subscription for 3-years to provide cost savings for WFOA Conferences. Jana Brown, Past President seconded. Passed unanimously.**

## 2021 CONFERENCE CHAIR

**Michelle Hughes**

**2021 Conference Update** – Michelle was unable to attend the meeting. Craig provided an update on his discussion with Michelle. Confirmed that Michelle will be attending the California Conference.

## PROFESSIONAL RULES AND OPERATIONAL STANDARDS

**Bret Brodersen**

**Local Government Advisory Committee (LGAC)** - Bret Brodersen attended the December 2019 meeting as a guest and discussed the following topics:

- **Leases** – Presentations provided for both GAAP and Cash Basis accounting and reporting requirements. He is also participating in the Leases workgroup, which assists in the review of the Cash basis requirements.
- **EWFOA Letter** – the committee discussed the letter which addressed concerns of the cash basis accounting requirements.

**GASB Update** - standards on revenue and expense recognition (ED coming soon). The Financial Reporting Model discussions are moving forward.

**Legislative Update** – The session has begun. Over 300 bills dropped the first day.

**Federal Update** – W-4 form updates as well as modifications to financial systems. The changes are required for employees hired after 1/1/2020, so existing employees may not complete a new form causing separate needs in the payroll systems. The Board discussed training and outreach options.

## PRESIDENT

**Craig Warner**

**The Board amended the agenda to include a conference call with Slagle Management NW (SMNW)** – Misty and Susanne joined the meeting via Zoom. Jana provided general information of how the association plans the conference planning.

Beth confirmed with SMNW regarding general session speakers and that they would negotiate the contract for those speakers. SMNW will also handle other speaker contracts as needed and is willing to handle all the arrangements for the speakers as well.

Forrest discussed needs for setting up the sponsorship and vendor registration. SMNW can assist with getting this set up and work on the mapping needed for table selections.

SMNW and the Board discussed the hotel contracts with the prior conference management company. A review of the contracts points to the option to cancel those services for the 2021 conference.

**Jack Broyles, Vice President moved to vote to cancel the 2021 contract with Conference Solutions with the cancellation fee of \$2,550 and if there are additional costs that the Board will discuss further. Sandi Roberts seconded. Passed Unanimously.**

Follow-up:

Education Committee Chairs will set up a meeting with SMNW to discuss the speaker needs.

2019 Conference Committee Chair will set up a meeting with SMNW to discuss setting up the sponsorship and vendor registration site.

Jack Broyles will look into the Spokane Conference Center contracts and contact the center and the hotels to begin the discussions on transferring the contact information to WFOA and/or SMNW.

## **MEMBER COMMUNICATION & SCHOLARSHIP**

**Mickie Cooper**

**Newsletter** - Mickie Cooper informed the Board that newsletter articles are due to her by February 17, 2020.

**Member Communications and Scholarship Calendar** - Mickie prepared an annual calendar of events for the position to track due dates for various tasks. The calendar is housed in file manager. Discussion of additional items to add to the calendar.

**Scholarship Update** – Mickie provided an update on scholarship activity. 2019 year in review, approved 11 scholarships, 2 were cancelled. Paid \$4,000 in total WFOA conference scholarships. Mickie currently has 3 scholarship request for the 2020 GFOA.

## **STATE AUDITOR’S OFFICE**

**Kelly Collins**

**SAO Website Tools** – New tool, Tracker. This tool allows you to see your government’s audit issues. Findings are viewable by the public. The government’s portal access allows them to see all their audit issues. Real time updates for the public on status of the findings.

**Unauditables** – 3- year audit requirement to be audited. To be deemed unauditables the government is not maintaining and submitting records for audit. The unauditables have been spotlighted for the last several months and the legislature has submitted bills as a result of the unauditables report.

**Fall SAO BARS Update Training** – In October, SAO visited 9 locations, with 414 attendees. The office also hosted 4 webinars (2 cash and 2 GAAP) with 239 attendees. The webinar offering was very successful and the office was able to reach new attendees.

**LGAC** - Kelly provided an overview of the bylaws, membership, and EWFOA letter. Provided an overview of the discussion regarding the issues raised by the letter, which the office feels can be addressed by reviewing changes to LGAC bylaws and the makeup of the membership of the committee. The Board discussed membership options and will discuss more at the April meeting.

## **VICE PRESIDENT**

**Jack Broyles**

**September 2019 Financial Statements and December 2019 Financial Statements presented** – Jack Broyles led a discussion of the organization’s balance sheet and income statement for 2019. WFOA did well on the 2019 conference. Membership fee income was down, however it may be due to membership added during conference registration which was not broken out in the conference reporting. Year end 2019 cash and fund balance is within the policies of the Board. Discussions regarding the activities of the 2019 Conference and training classes occurred.

**Forrest Smith, 2019 Conference Committee Chair moved to approve the third and fourth quarter reports as presented with the classification adjustments to be performed by Jack Broyles for the speaker expenses. Beth Wright, Education Committee Co-Chair seconded. Passed Unanimously.**

## **PROF. DEVELOPMENT & SUSTAINABILITY**

**Camille Tabor**

**Program Update** – Camille Tabor provided an update on the committees work on the WFOA Member Award for Excellence Program. Website is setup for nomination requests to be submitted electronically. Mike Bailey is heading up the excellence awards.

**Career Fairs/Internship Update** - 8 Internships have been awarded from 11 applicants. One government was awarded an internship, however was not able to locate an intern to fill the spot.

**Student Scholarship** – There were no applicants for the student scholarship. The committee had been advised that some schools don't offer governmental accounting classes or the professors don't encourage students to take the governmental accounting course. This may impact student's eligibility for the scholarship.

## **NON-CONFERENCE EDUCATION**

**Debbie Booher**

**Non-Conference Training Update** - Debbie Booher gave an update on non-conference education including trainings completed in 2019. WFOA completed 19 non-conference classes, plus the 2 BARS classes that are part of the pre-conference sessions.

2020 schedule is being developed. The BARS class schedule has been posted. Several of the Grants class dates have been received. Working on locating coordinators. New class on indirect allocation in Olympia in March. Also trying out a Mini-Conference in March in the Olympia area. Working on an Introduction to Accounting class as well as possibly another fleet class.

## **CONFERENCE EDUCATION**

**Beth Wright**

**Smart-Reg CPE Certificates** – Beth Wright discussed notification from Smart-Reg that CPE certificates would not be available to our conference attendees since our account is no longer active. The Board discussed the options for maintaining the CPE files. Beth will contact Smart-Reg to discuss the options and report back to the Board.

**Conference Update** - Beth Wright gave an update on the conference education tracks. Beth provided a draft copy of the 2020 conference "At a Glance" document. The Wednesday morning session will be a two hour block instead of two fifty-minute sessions. Friday at this time has three tracks set with a spot for one more track if the general speaker has an interest in speaking on Friday.

Beth informed the Board that she has been working with Metova after the conference this year to make a few enhancements to Sessions to help track speaker expenses better. She is also addressing other limitations to Metova, such as allowing the chair to reassign sessions to a different coordinator.

**Projector Discussion** – Beth has been looking into projectors and if the cost to purchase new projects is worth it. The Board discussed investment in various technology as well as costs to utilize the convention center's equipment and staff. Beth and the education committee will look into options and report back to the Board in April.

Follow-up: Beth to report out on technology costs. Sandi will see what the costs for Tacoma will be for projectors and AV/Technology support.

**Meeting dismissed at 4:35pm resuming Friday, January 17, 2020.**

**Friday, January 17, 2020 meeting called to order at 8:00am.**

## **PRESIDENT**

**Craig Warner**

**Board Member Positions** – The Board evaluated the current structure of the Board. The Board discussed options to the structure. The Board will discuss further at the April meeting.

## **MRSC UPDATE**

**Toni Nelson**

**Membership Update** – Toni Nelson provided an update on WFOA membership. The first quarter is the greatest amount of renewals and typically there is a spike in renewals and new members in the third quarter, which is due to the opening of the conference registration.

Toni provided options for marketing to prior WFOA members.

Follow-up: Toni will work with MRSC to pull the list of prior members for email communication regarding membership with WFOA. Jana will provide WFOA advertising tools to Toni for use.

## **STATE TREASURER’S OFFICE**

**Staci Ashe**

**Office of the State Treasurer (OST) Update** – Staci Ashe provided updates to the Board bond rating upgrades and new borrowings that occurred in 2019. Doug Extine officially retired at the end of 2019. The debt team created their own advisory group and that is moving forward.

**State Bank Update** – No movement, the task force has not made progress in their legislative reports. OST continues to monitor legislation on this issue and are working to protect government funds.

## **TREASURER**

**Dan Legard**

**2020 Budget** – Dan presented the proposed 2020 WFOA Budget. The Board discussed non-conference training options and made minor adjustments to non-conference budget. The Board discussed budget saving options for board meetings. Discussions regarding the internship and student scholarships occurred and made minor adjustments to the requested budgets. The Board discussed GFOA scholarships and future communications related to the scholarships.

**Forrest moves to approve the budget as amended via discussions. Bret seconded. Passed Unanimously.**

## **2020 CONFERENCE CHAIR**

**Sandi Roberts**

**Guidebook follow-up discussion** – Sandi reported back on an email from Guidebook. The same services would be available to WFOA for \$3,080 per year for the three-year subscription.

## **PRESIDENT**

**Craig Warner**



**GFOA Email** – Craig received an email from GFOA requesting that WFOA put the GFOA conference links on the WFOA webpage. The Board discussed the non-WFOA training page on the WFOA website and concluded this would be a great location to host the GFOA conference location links.

**President Craig Warner adjourned the Board meeting to the April 15-17, 2020 meeting at Icicle Village Resort, Leavenworth, WA at 10:35am.**

Respectfully submitted,

Stacie R. Tellers  
Board Secretary