



Newsletter

NOVEMBER 2020

EDITION 4

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

WFOA OFFICERS 2020 - 2021

DALE HOUGH, President
Lacey Fire District 3
360-528-2310
dough@laceyfire.com

JACK BROYLES, President-Elect
Woodinville Water District
425-487-4106
jbroyles@woodinvillewater.com

DAN LEGARD, Vice President
City of Kennewick
509-585-4477
dan.legard@ci.kennewick.wa.us

STACIE TELLERS, Treasurer
State Auditor's Office
360-725-5557
tellerss@sao.wa.gov

FORREST SMITH, Secretary
Yakima County Dept. of Corrections
509-574-1316
forrest.smith@co.yakima.wa.us

CRAIG WARNER, Past President
Yakima County
509-574-1313
craig.warner@co.yakima.wa.us

SEE INSIDE

- COVID-19 Guidance Toolkit 2
- WFOA Award of Excellence 3
- Member Spotlight 4
- CARES Act Funding 5
- Crossword Puzzle 6

PRESIDENT'S MESSAGE



Dale Hough

I am honored to have been elected President of Washington Finance Officers Association. I am very proud and happy to follow in the footsteps of my mentors and friends, highlighted by our most recent President Craig Warner. I also want to thank our 2015 President, Jan Hawn, Renton's Administrative Services Director, who reached out to me and gave me a chance "way back in 2013" to guide the WFOA 2015 conference in Tacoma. I certainly did not have a glimmer of an idea that saying YES to that opportunity would eventually take me here to represent you as the Association's 2020-21 President.

I believe WFOA represents the finest of our profession. We all are passionate about what we do, and we are all striving to learn more, to become more efficient and proficient in our roles and never let a speed bump like the pandemic stop us...for long. We have demonstrated this recently by putting on the first ever WFOA Virtual conference. I know our Local Conference Chair Sandi Roberts will be sharing statistics about the event in this newsletter but suffice it to say that you all came through and blew away all registration expectations! Our sponsors demonstrated that they believe and trust us by continuing their superior support, even though it was brand new territory for all of us. My special thanks go out to guest speakers Steve Heide, President of CSMFO and Ron Harker, President OGFOA. It was an honor to hear from State Auditor Pat "document, document, document" McCarthy and State Treasurer, Duane Davidson, during our Annual Business meeting. We appreciate your support of WFOA and your service to the citizens of the State of Washington! Our education team led by Co-Chairs Beth Wright and Deb Booher continued to demonstrate their incredible leadership (and patience with me) by working with the Education Committee to support all presenters. They helped us to pivot from a live presentation to a webinar format – either live or recorded. Based on the classes I attended, the dynamic conversations and networking going on in the virtual community space, we had a winner. Of course, the food and entertainment were excellent! 😊 I also tip my hat to Misty Slagle and Suzanne Hankins of Slagle Management NW, our event management team. They, too, had never produced this type of virtual event. I am grateful for their professionalism and flexibility and the desire to do what was needed to get the event rolled out at the high level we demanded. Great job!

Every two years or so, we send out a member survey to gather feedback on your thoughts about the Association. We are putting the survey together now that will be in front of you soon. Please take few moments to give the Board feedback on the direction of WFOA. We typically have a facilitated Board planning retreat to help us analyze the survey results and strategize our future directions based in part on those results. Due to the pandemic (aren't you tired of hearing that – I am!) we are going to skip the facilitated retreat and instead spend significant time on the responses as a primary agenda topic during our January Zoom Board meeting. We will tackle the survey results in addition to our annual budget and regular business over three days. Look for a summary of the survey and our plan of action on the WFOA website during the first part of 2021.

Succession planning is something we all must be aware of in our roles as financial professionals and leaders. I believe it starts during the hiring process by always having the "long term" in mind. Did you know that WFOA has a financially supported internship program to help you bring on new energy and talent in the form of student interns? Check it out on our website WFOA.org under the Training tab! I further recommend each of us take a good look at our current staff's knowledge and "bench strength or depth" in case retirements and other changes occur in your organization. Losing a key staffer is always difficult but often-time

Continued on next page

President's Message...

WFOA BOARD MEMBERS & COMMITTEE CHAIRS

SANDI ROBERTS
2020 Conference Chair
253-798-3722
Sandi.Roberts@piercescountywa.gov

MICHELLE HUGHES
2021 Conference Chair
509-625-6320
mhughes@spokaneccity.org

NICOLE MUEGGE
2022 Conference Chair
360-786-5144
nicole.muegge@co.thurston.wa.us

CAMILLE TABOR
Professional Development &
Sustainability Committee Chair
360-282-3965
CTabor@snofire7.org

BETH WRIGHT
Education Co-Chair
425-888-7632
bwright@northbendwa.gov

DEBBIE BOOHER
Education Co-Chair
360-394-9720
Dbooper@cityofpoulsbo.com

BRET BRODERSEN
Professional Rules and Operational
Standards Chair
360-623-8283
bbrodersen@cityofcentralia.com

MICKIE COOPER
Member Communications/
Scholarship Chair
425-334-8588
mickie.cooper@lkssd.org

KELLY COLLINS
State Auditor Rep.
360-902-0091
collinsk@sao.wa.gov

STACI ASHE
State Treasurer Rep
360-902-9017
staci.ashe@tre.wa.gov

GFOA Scholarship Applications Now Open

GFOA's 2021 Scholarship applications are now open through January 4, 2021. This year, there are 11 scholarships available ranging from \$5,000 to \$20,000 for students interested in furthering their career in state/provincial or local government finance. Click [here](#) for scholarship information, and contact [Genevieve Carter](#) with any questions.

Continued from previous page

results in an opportunity for the organization to grow and mature. Cross training and continuing education that happens regularly is a valuable tool to help the succession process be less hectic. GFOA is currently offering a virtual series on cross training that I am finding quite helpful. I am bringing up succession planning now because we are losing to retirement three talented members of our profession. Toni Nelson and Mike Bailey, both financial consultants from MRSC and longtime WFOA members plus Alexandra Johnson, Assistant State Audit Manager of the State Auditor's office and reigning Queen of the Budget Accounting and Reporting System, are hanging up their spreadsheets, unplugging their calculators and moving on to their next great adventures. We wish each of them all the best!

In closing, I see that we are rapidly closing in on the end of year! YIKES! As we are waving adios to 2020, please take a moment during this busy time to acknowledge what you and your entity have done well this past year and give yourself a pat on the back. Reflect on what didn't quite go as planned and note some ways to better handle the situation next time. Finally, I recommend all of us to take the time for some self-improvement, whatever that may mean to you. You deserve it!

Above all, please be safe. Use your WFOA mask. I will see you in 2021!

*Warmest Regards,
Dale E. Hough*

COVID-19 Guidance Toolkit Helps You Navigate New Challenges

By STATE AUDITOR'S OFFICE

In keeping with our shared commitment to government transparency and accountability, the Office of the Washington State Auditor recently released our new COVID-19 Guidance Toolkit. You can find it on our website at sao.wa.gov/coronavirus or click the links on our [homepage](#).

The guidance toolkit includes a wealth of information for local governments and state agencies about the federal CARES Act, auditing guidance, accounting and reporting resources and more.

As a webpage, the toolkit is designed to make finding the resources you need simple and straightforward. And it goes beyond accounting, reporting and auditing guidance to include links to trainings and articles on re-imagining the workplace.

All of us, professionally and personally, are dealing with this unprecedented pandemic on many levels. In a recent conference of the National Association of State Auditors, Comptrollers and Treasurers, a speaker remarked that those of us in government are often a little reticent to change things. Washington has long been forward-thinking, but it's true that the change we've all experienced has come at a more rapid pace than anyone would have planned.

Local governments have adjusted operations and approaches during the past few months. SAO also has adjusted our approach to auditing remotely and have put together some [tips on how to make your remote audit successful](#). These changes to auditing and the COVID-19 guidance toolkit reflect our own determination to stay nimble and responsive to you in these times as well as our belief in making relevant information as accessible as possible.

We remain involved in national, state and local discussions regarding the CARES Act and other important accountability topics. And we are committed to sharing news, information and resources to help you navigate new challenges.

THANK YOU TO OUR 2021 CONFERENCE GOLD LEVEL SPONSORS



KeyBanc Capital Markets 



Education Non-Conference Training



By **DEBBIE BOOHER**
Education Committee Co-Chair

Many things have been changing with the non-conference training section. As you know all live sessions have been canceled and we are diligently working on a long-term webinar solution. We are excited to keep moving forward with our webinar solution. We have secured a license with Zoom Webinars and LCVista which will allow us to offer webinars and accurately track CPE credits and eligibility. There are several classes open for registration which you can find on our website, non-conference training section. <https://www.wfoa.org/training-header/>

BARs Training for both Cash and GAAP has been scheduled on December 2 (GAAP). There are two Federal Award Requirements Class (including grants) offered on November 19 and December 10. We are also happy to be hosting Ethic for CPA's which is normally offered as a pre-conference which was eliminated due to the virtual conference. All of these are open for registration. The class fees have now been set with a member and non-member fee to recognize the benefit everyone earns as being a current member.

We were very excited to host a prior webinar presented by an internationally recognized thought leader known as the Disaster Avoidance Expert, D. Gleb Tsipursky. He was an engaging speaker who addressed our current pandemic and how as a finance officer we can thrive and plan for a successful post pandemic. Although the message was a little depressing, it was enlightening as to how we need to adjust the way we conduct our business and personal lives as the event does not have an end, but a different way we will need to live.

If you did not have a chance to visit our virtual Education Committee booth during the conference, we have posted the [video](#) to our website. If you have any interest in joining our committee, please view the video and email either Beth Wright at bwright@northbendwa.gov or Deb Booher at Dbooher@cityofpoulsbo.com. We would love your help and fresh ideas for our next conference and non-conference training events.

WFOA 2020 Member Award of Excellence

Dana Mason is WFOA's first annual Member Award of Excellence recipient. Dana is a public finance professional who has demonstrated a commitment to professional development and contribution to the public finance profession and to volunteerism. In her career as a public finance professional, she exemplifies WFOA's dedication to high professional standards with her devotion to integrity, her positive attitude, dependability, and her use of collaboration and consensus in her role as a leader.

Dana has worked as a public finance professional for the last 11 years. She has been an advocate for the development and sustainability of professionals in public finance. Dana has assisted the WFOA Professional Development and Sustainability Committee as well as the WFOA Education Committee. At the cities of Woodinville and Duvall, Dana advocated for, developed, and led the finance intern programs for 2018, 2019, and 2020. She created a unique intern work plan each year that focused on professional development. Her commitment to the intern program has provided a positive educational environment for three young aspiring finance professionals. Dana has also assisted WFOA by manning the booth at the UW Bothell CARRIER? fair. Furthermore, Dana volunteered and supported WFOA's Education Committee by helping at the 2016 and 2017 conferences. She worked the registration desk for both years, and she took the lead in finding the 2016 Friday General Session keynote speaker.



Dana Mason

Dana's contributions in support of WFOA and its mission to promote excellence in governmental finance through leadership, education and communication for the public benefit are fundamental not only to WFOA's success, but to the success of the public finance profession.

It's not too late to submit your nomination for the 2021 WFOA member excellence award! Check out our website at www.wfoa.org for the award criteria, and an electronic submission form. Please submit your nominations today.

Planning Underway for 2021 WFOA Conference

By **MICHELLE HUGHES**
2021 Conference Chair

It was with a heavy heart that the WFOA Board of Directors decided to change the 2020 WFOA Annual Conference to a virtual event and it was a success. Now we are preparing for the 2021 WFOA Annual Conference and hoping to return in person. We are Turning the Corner so save the date and put in on your calendar for September 21-24, 2021, at the Spokane Convention Center. Over the next 11 months the Local Conference Committee will be preparing amazing activities and the Education Committee will be putting together the best speakers and educational classes available.



THANK YOU TO OUR 2021 CONFERENCE SILVER LEVEL SPONSORS



WFOA Member Spotlight: Debi Dahlstrom

By **MICKIE COOPER**

Member Communications/Scholarship Chair

We would like to spotlight members of WFOA in our quarterly newsletters. This newsletter's Member Spotlight is Debi Dahlstrom from Pierce County who graciously agreed. If you would like to nominate someone for our WFOA Member Spotlight, please email the information to Mickie Cooper, Member Communications & Scholarship Chair at mickie.cooper@lkssd.org so she can reach out to them.

Debi Dahlstrom has been providing various fiscal services for Pierce County for 20 years. Fifteen of those years were in the Information Technology Department. Currently, she is with the Fiscal Division of Planning and Public Works. Prior to her work at Pierce County, she worked as a Financial Analyst for LabCorp in both Washington and California.

Debi has been responsible for a vast array of assignments during her time with Pierce County. From budget preparation, monitoring, and amendments to assets tracking and general accounting, Debi has worked with it all.

As a member of WFOA she is excited to participate on the Member Communications & Scholarship Committee. As a committee member, Debi focuses on website continuity.

In her free time, Debi enjoys spending time with friends and family. Crafting and planning for the next travel adventure are some of her favorite activities. Largely, her favorite place to travel is to Florida, where she enjoys the beaches, sunshine, and the many theme parks of which Universal Studios Wizarding World of Harry Potter is her favorite.



Debi Dahlstrom

2020 Virtual Conference Wrap-up



By **SANDI ROBERTS**

2020 Conference Chair

Thank you for participating in our first-ever Virtual Annual Conference! It was a different experience for all of us and we hope that you were able to enjoy the many classes that were offered, navigate the [Whova](#) website and app to visit the sponsors and exhibitors and meet up with your peers. There was a fantastic turn-out, we had over 400 attendees! The classes that were recorded from live sessions and the pre-recorded classes will be available through Whova until the end of December 2020.

Please check out the sessions you missed or re-view the ones you attended but want to hear the information again. Information regarding CPE certificate access will be coming. We are finalizing the process for providing the certificates and will communicate that very soon. As a reminder, this Annual (in-person) Conference has been rescheduled in Tacoma for September 2022. In the meantime, we are hoping to see you in Spokane in September 2021!

THANK YOU TO OUR 2021 CONFERENCE BRONZE LEVEL SPONSORS



Receiving CARES Act Funds? Document, Document, Document

By STATE AUDITOR'S OFFICE

What's the best advice we can give you regarding use of and documentation for CARES Act funding? Document, document, and document some more. Treat these funds just like any other federal award, which means their use should comply with the terms and conditions of the award and Uniform Guidance. The federal Office of Management and Budget (OMB) provided additional guidance and some exemptions to Uniform Guidance in its memorandums. OMB has stressed the requirement to keep appropriate records to support costs charged to federal awards.

On any activities or purchases related to the preservation of public health and promotion of public welfare:

- First, consult your policies and then seek legal advice from your attorney.
- Consider whether a policy adjustment is necessary before taking the proposed action.
- Fully document your analysis and evaluation to support the action or decision taken.
- Document the source of your criteria; take a screen shot if available.
- Account for coronavirus-related expenditures and revenues in your accounting systems, ensuring they can be separately identified.
- Document, Document, Document!

In general, a grantee must always maintain appropriate records, as required by 2 CFR 200.302 (financial management), 2 CFR 200.430(i) (standards for documenting personnel expenses), and 2 CFR 200.333 (retention requirements for records) to substantiate the charging of any compensation costs related to interruption of operations or services. The grantee must also have adequate supporting records to support that the cost met the terms and conditions of the award and allowable costs/cost principles under 2 CFR 200 Subpart E (necessary and reasonable, allocable, net of credits, limitations, consistency, and where required – prior written approval).

However, not all grants or awards are the same. For example, the Coronavirus Relief Fund guidance does not include some of the normal documentation requirements, including those for personnel costs (2 CFR 200.430(i) - standards for documenting personnel expenses). Nor does it include the requirements of Subpart E mentioned above. Therefore, it is important to know which requirements apply to each federal award.

For specific questions regarding the allowability of a particular cost or documentation of a cost, we recommend clients contact the awarding agency and keep a record of the response (whom they talked to, when, and what the question and answer were). Email would be ideal for this. Finally, the grantee must have evidence that internal controls are in place (2 CFR 200.303). Auditors will be required to test the effectiveness of the internal controls over compliance, which probably will include any amended or temporary emergency controls (policies/procedures/processes) put in place due to the circumstances or work environment changes.

In addition, on April 24, 2020, we issued a BARS Alert addressing the BARS Coding for COVID-19 and stimulus payments. You can find this guidance on our website at:

[Cash:sao.wa.gov/bars_cash/alerts-changes/header-for-overview-of-significant-changes/](https://sao.wa.gov/bars_cash/alerts-changes/header-for-overview-of-significant-changes/)

[GAAP:sao.wa.gov/bars_gaap/alerts-changes/overview-of-significant-changes/](https://sao.wa.gov/bars_gaap/alerts-changes/overview-of-significant-changes/)

MORE RESOURCES

Here are some more resources you can look to regarding management of federal coronavirus relief funds.

SAO blog posts

- [Check out these top resources about federal assistance during COVID-19 \(April 27\)](#)
- [Keep these tips in mind if you are spending FEMA Public Assistance money \(April 29\)](#)
- [5 reasons to step up your documentation \(June 9\)](#)

Municipal Research and Services Center (MRSC)

- [Coronavirus \(COVID-19\) Local Government Fiscal Impacts](#). See the section dedicated to “CARES Act and Federal Stimulus.”

Washington State Department of Commerce

- [Local Government Coronavirus Relief Funds](#)

WFOA Scholarships to the GFOA Conference

By **MICKIE COOPER**

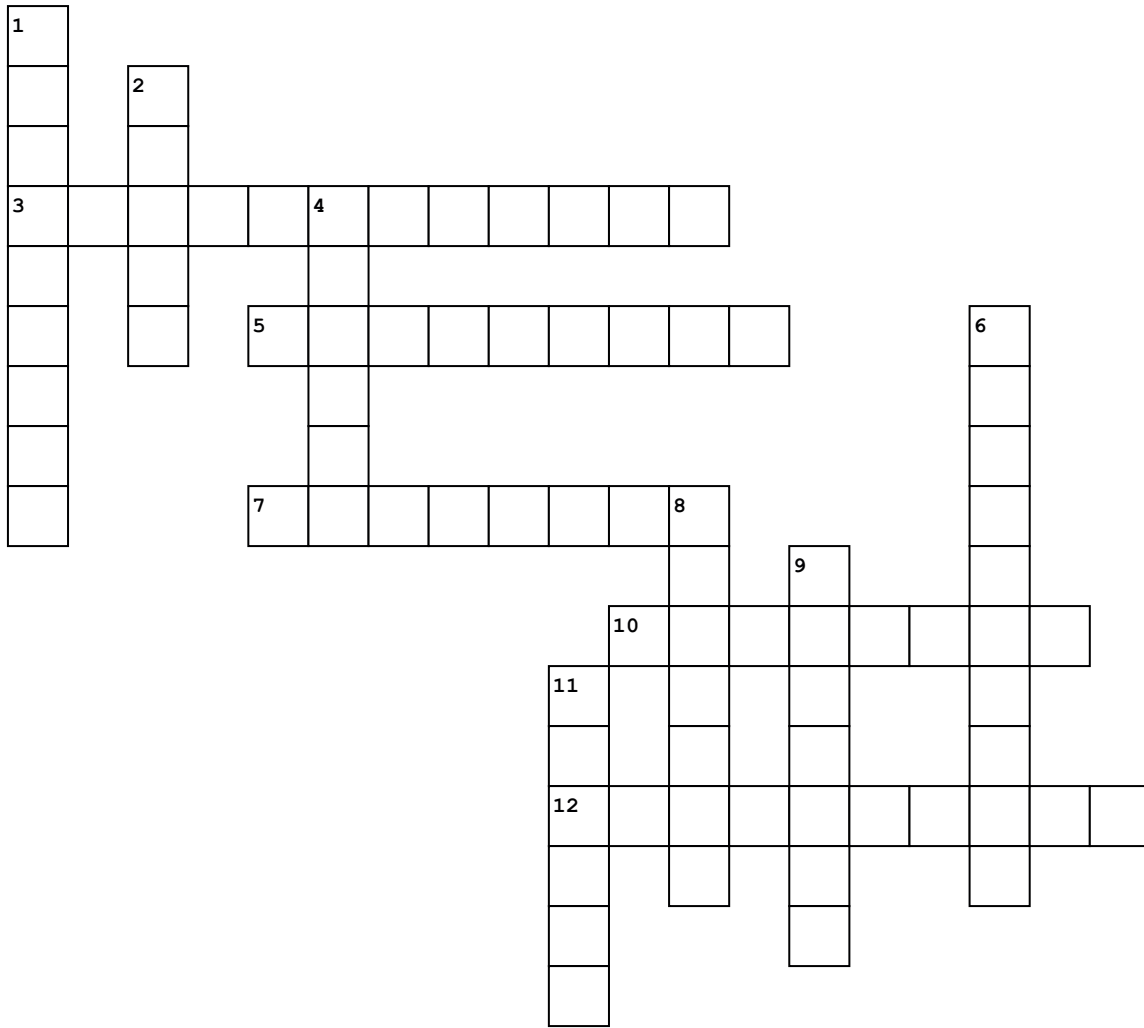
Member Communications/Scholarship Chair



Did you know that WFOA has two GFOA Conference Scholarships available every year? WFOA will reimburse the cost of the Early Bird Registration plus some hotel costs for a total up to \$750. If you would like to apply for a GFOA Conference Scholarship, please go to [GFOA Scholarships](#) and apply.

Applications for the for the 2021 GFOA Conference Scholarships are due no later than February 26, 2021. We will be scoring the applications received based the following criteria: 1) if your entity have received a GFOA Conference Scholarship in the past two years; 2) if you have received a GFOA Conference Scholarship in the past four years; 3) the population your entity serves; 4) the number of WFOA Scholarships your entity has received in the past four years. Sitting WFOA Board members are NOT eligible for a GFOA Conference Scholarship. The top two scoring individuals will be awarded the GFOA Conference.

2020 Winter Newsletter Crossword



ACROSS

- 3. Dana Mason is a public finance _____
- 5. This quarters Member Spotlight
- 7. Upcoming Non-Conference Training via _____
- 10. What you need to do if you receive CARES Act Funds
- 12. Debi focuses on WFOA's website _____

DOWN

- 1. D. Gleb _____, the Disaster Avoidance Expert
- 2. 2020 Conference Virtual Platform
- 4. WFOA's event management team
- 6. WFOA financially supports this
- 8. 2021 Conference location if we get to return to in-person training
- 9. 2021 Conference _____ the Corner
- 11. Where did Dale Hough put on the conference in 2015

Here's the puzzle phrase (below). Send your answer (just the phrase, I don't need to see the whole puzzle) within 2 weeks to mickie.cooper@lkssd.org for your chance for the fabulous prize... a \$5 Starbucks gift card.

A = Across, D = Down, L = Letter

1DL7 10AL8 2DL5 12AL10 4DL1 7AL6 3AL4 6DL4 & 6DL8 10AL6 4DL3 5AL4 9DL1 5AL3 4DL5 1DL9