



WFOA – BOARD MEETING
April 22-23, 2021 - 8:00am- noon
Zoom – <https://us02web.zoom.us/j/81804065099>
Meeting ID: 818 0406 5099

President Dale Hough called the meeting to order at 8:05 am

Present: Dale Hough, Jack Broyles, Dan Legard, Stacie Tellers, Craig Warner, Sandi Roberts, Michelle Hughes, Nicole Muegge, Beth Wright, Debbie Booher, Bret Brodersen, Mickie Cooper, Kelly Collins, Staci Ashe, Camille Tabor, Eric Lowell, Misty Slagle, Suzanne Hankins

Absent: Forrest Smith (April 22 only)

PRESIDENT

Dale Hough

- Welcome/Review of Proposed Agenda/Schedule
President Dale Hough welcomed everyone and reviewed the proposed agenda and schedule for the board meeting.
- Review of 2021 Spokane Venue Contracts
President-Elect Jack Broyles provided an update to the Board on the 2021 conference venue. After a lengthy negotiation, an agreement was reached with the Spokane Convention Center and Double Tree Hotel for cancellation of the 2021 in-person conference. As part of the agreement, WFOA is now committed to hold the 2023 conference at these venues. The conference will be September 18, 2023 - September 22, 2023, based on availability.

Dan Legard inquired about the hold currently in place for the Kennewick Convention Center for 2023. This hold can be released.

- Increase/Broaden Insurance Coverage
In light of the challenges associated with having to cancel in-person conferences for 2020 and 2021, the board discussed seeking out additional insurance coverage for event cancellation. Stacie Tellers indicated that WFOA's broker had previously communicated to her that the cost for coverage such as this is very expensive based on the current demand for it.

The consensus of the board was to complete a cost/benefit analysis on obtaining additional insurance. Jack Broyles volunteered to contact the board's insurance broker to look further into policy specifics and the premium amount.

- Update Board Member Contact List
Dale Hough notified the board that an updated board roster is available within file manager under the April 2021 board meeting folder.
- Calendar Review
Dale Hough led the board through a review of the 2021 annual operating calendar. The board appeared to be on track with items that were scheduled to be completed through April.

- Honorary Memberships – 2021
The Board discussed potential honorary memberships for consideration in 2021. Further discussion will occur leading up to and at the July board meeting.
- Other State Association Conferences (CSMFO/OGFOA)
Dale Hough provided the board with an update on the CSMFO and OGFOA virtual conferences that he attended earlier this year. Dale also attended a virtual GFOA meeting for State Association Presidents.

Dale learned from the State Association President from Illinois about a free, one-day conference that their association offers to target new members and promote better succession planning. The board discussed whether this type of event could be utilized by WFOA for new government finance professionals in Washington. The board felt like this could be viable and should be a topic for further discussion at a future board meeting.

Past-President Craig Warner raised the issue of Dale Hough not being able to attend out-of-state conferences and events that a WFOA President would normally attend over the last year due to COVID-19. Craig has discussed with his contacts at CSMFO and OGFOA the potential for a reciprocal agreement to allow both the current President and past-President to be hosted at each other's conferences once travel and event restrictions have been lifted.

Dan Legard made a motion to allow Craig Warner to finalize a reciprocal agreement with Oregon and California to comp registration fees and hotel for both the current and any past-Presidents who were unable to attend in-person conferences once travel and event restrictions are lifted. Jack Broyles seconded the motion. The motion carried unanimously, with Dale Hough recusing himself from the vote.

- Long Term Care Tax
The Board briefly discussed the Washington State Long-Term Care Trust Act including employee payroll deductions that will go into effect 1/1/2022. An e-mail blast was recently sent out to WFOA members with an article written by Eric Lowell on this topic.

SECRETARY

Forrest Smith

- January 2021 Board Meeting Minutes
Secretary Forrest Smith was unable to attend the board meeting so Stacie Tellers presented the January, 2021 board meeting minutes on his behalf.
A Motion was made by Dan Legard to approve the January 2021 Board Meeting Minutes as presented; seconded by Stacie Tellers. Passed unanimously.

Special Guest – Washington State Treasurer

Mike Pellicciotti

Treasurer Mike Pellicciotti provided the Board with an update on the Office of the State Treasurer (OST) and a few of his priorities as the new State Treasurer. The Board expressed appreciation to Treasurer Pellicciotti for making time to attend the meeting and for the ongoing partnership with his office.

Special Guest – Washington State Auditor

Pat McCarthy

State Auditor Pat McCarthy provided the Board with an update from the Office of the State Auditor and discussed some of the common challenges we all faced over the course of the last year during the pandemic. State Auditor McCarthy expressed her appreciation to her staff and state and local government employees for their dedication to public service during this very difficult period. The Board expressed appreciation to State Auditor McCarthy for making time to attend the meeting and for the ongoing partnership with her office.

PRESIDENT ELECT

Jack Broyles

President-Elect Jack Broyles provided a brief update to the Board on the status of the 2021 conference. The virtual conference will be held over four days, with 23 continuing professional education (CPE) credits available. In addition, there will be a one-day virtual pre-conference. The Local Conference Committee is working on different ideas to help initiate more engagement amongst the WFOA membership during the conference, including a potential “virtual happy hour” event. The Local Conference Committee continues to work on planning and logistics for the event, including the final selection of a keynote speaker.

VICE PRESIDENT

Dan Legard

- 2021 - 2022 Board Live/Virtual Meeting

Vice-President Dan Legard provided the Board with an overview of options for the July, 2021 board meeting, which is scheduled to occur in-person on July 14-16 at Sun Mountain Resort. The facility has indicated that they can provide adequate facilities for the board meeting with appropriate social distancing and other safety measures. However, not all of the events normally conducted at a Board meeting will be feasible, including indoor social events. Family members are usually encouraged to attend July’s meeting with board members, but it is uncertain at this time what type of amenities and events will be available for them.

A discussion occurred amongst the Board regarding the comfort level everyone would have in attending the meeting in person. It was discussed that a hybrid approach could be developed so that Board members would have the option to attend virtually, if they prefer, and still participate in the meeting.

The Board provided direction to Dan Legard to plan for an in-person meeting in July. Dan will be providing more information to the Board closer to the date of the event, at which time there will also be a better understanding of what COVID safety restrictions will still be in place. Board members will be asked to make a commitment on whether or not they wish to attend the meeting in-person by early June so that room reservations can be confirmed or released.

- Dates & Locations

Dan Legard provided an update on future board meeting dates and locations. The following are planned for 2022 at this time:

January 19-21 Heathman Lodge, Vancouver, WA (contract to be carried over from 2021)

April 20-22 Hotel Windrow, Ellensburg, WA (contract to be carried over from 2021)

Dan Legard also discussed that no locations have been reserved beyond these dates as the Board had given previous direction to wait until there was more certainty about the ability to meet in person.

The Board provided direction to Jack Broyles, Dan Legard, and Stacie Tellers to contact venues to secure board meeting locations and dates for the remainder of 2022, 2023, and 2024 through first right of refusal holds.

- Audit Review including Cash Basis clarification

Dan Legard provided an update to the Board on challenges with recent financial statement audits for the organization associated with the fact that WFOA budgets and operates on a cash basis, but is audited on a full-accrual (GAAP) basis. At the conclusion of the 2019 financial statement audit, WFOA’s auditors provided an option to convert to a cash basis financial statement and audit. The board directed Dan Legard to work with the auditors to better understand the implications of a cash basis audit including the impact on presenting comparative years, changes to the audit report, and implications for the 990 tax return, if any.

The Board reviewed the results of the 2019 financial statement audit for WFOA. WFOA’s auditors issued a clean opinion (unqualified/unmodified) on WFOA’s 2019 financial statements. A

management letter was issued outlining issues identified during the audit associated with adherence to financial policies. Additionally, the auditors issued a Statement on Auditing Standards (SAS) 114 letter with required communications to the Board, which included a list of passed audit adjustments from the audit.

The Board reviewed and discussed the management letter items and SAS 114 letter to ensure that any unresolved items would be addressed.

A motion was made by Dan Legard to approve the 2019 audited financial statements for WFOA. Jack Broyles seconded the motion. The motion passed unanimously.

TREASURER

Stacie Tellers

- 2021 Q1 Financials

The board reviewed the March 31, 2021 quarterly financial reports.

Jack Broyles moved to approve the March 31, 2021 quarterly financials as presented. Sandi Roberts seconded. Motion passed unanimously

- Banking Update

Stacie Tellers provided an update to the board on the status of the conversion of WFOA's checking account from Bank of America to WAFed. Stacie recently issued a check to transfer the remaining balance in the old checking account (BoA) to the new account (WAFed), and the old account can be closed in the near future.

Meeting dismissed, resuming Friday, April 23, 2021 at 8:00 am.

Friday April 23, 2021 President Dale Hough called the meeting to order at 8:04 am.

TREASURER

Stacie Tellers

- Both the WFOA Fiscal Policy and WFOA Policy Manual were reviewed with the following recommended changes;
 - Credit card administrator role – incoming Secretary will have the role until they are President Elect and then it will pass on to the new incoming Secretary.
 - Oversight of Treasurer – both the Vice President and Secretary will review treasurer reports and reconciliations.
 - The annual audit report must be formally accepted by the full body at the annual meeting.
 - Review of unpaid membership and registration fees
- **Sandi Roberts moved to approve the WFOA Fiscal Policy as amended; seconded by Beth Wright. Passed unanimously.**
- **Sandi Roberts moved to approve the WFOA Policy Manual as amended; seconded by Beth Wright. Passed unanimously.**
- Contracts (new/changes) – Stacie reviewed the many contracts currently in place with WFOA and various vendors and venues. All contracts are maintained in the file manager. A contracts tab was added to budget document in file manager, keep in one place a listing of all the commitments the board has made.

2021 CONFERENCE CHAIR

Michelle Hughes

- Conference Update – A local meeting was held yesterday and will meet again second Tuesday in May. They have been tasked to review registration gift ideas, so they can discuss at next meeting. The keynote speaker will be Wil Bowen on Tuesday September 14th at 8:30 for one hour with a topic of “Complaint Free World”. Other discussion on the appreciation gifts.

2022 CONFERENCE CHAIR

Nicole Muegge

- Conference Update – had first local conference kick-off meeting and build the committee. Began discussion on the theme and have a basic idea of what they want the theme to revolve around. Follow-up meeting in June and begin working on the concept for the logo.

2020 SPONSOR/CONFERENCE CHAIR

Sandi Roberts

- Sponsorship & Exhibitors – WHOVA, our online virtual conference platform, has more options for virtual passports giving more benefit for our exhibitor and people to visit the booths and a virtual happy hour. Proposed fee schedule for 2021 conference; Exhibitors \$1,000.00, Sponsorships – Bronze \$1,500.00, Silver \$2,500.00, Gold \$5,000.00, Platinum \$7,500.00 and Dimond \$12,500.00. Sponsorship include exhibitor booth. A perk for Sponsor can be an article in the newsletter.

PAST PRESIDENT

Craig Warner

- Nominating Committee – openings to be filled this year are Secretary, 2023 Conference Chair, Education Co-Chair (Non-Conference), Legislative and Professional Standards Chair, Local Government Advisory Committee (LGAC) and Debt Advisory Committee. If anyone is interested please contact Craig.

EDUCATION NON-CONFERENCE

Debbie Booher

- Education Committee Schedule - meeting are the second Thursday of each month.
- Education Non-Conference – getting a better handle on CPE certificates coordination and LCvista, our Learning and Compliance management (CPE) tool. The following class have occurred: two BARS, Federal Awards, Economic Update, a 4-part Investment series, and Beginning and Intermediate excel. In May, another grant class is scheduled and has over 100 attendees so far. Two additional BARS classes are scheduled for June.
- CSMFO – Dale reported that discussion has happened with CSMFO. We are brainstorming methods to offer CPE to WFOA members who attend the CSMFO webinars. They are still not available but are looking at being able to offer the CPE for webinars to WFOA members for \$35. We are still in discussions regarding this potential change.

EDUCATION - CONFERENCE

Beth Wright

- Conference Education - The conference at a glance was shared and reviewed. Pre-Conference rates were set at \$80.00 full day members and \$100.00 non-members and \$40.00/\$50.00 half day. Conference registration, \$325.00 member \$425.00 non-member early bird rates by July 1, 2021 and \$350.00/\$450.00 after that.

CONFERENCE PLANNING

Misty Slagle

- Update - Virtual Happy Hour in WHOVA. Amy is still the contact at MRSC for registration, but may change. Amy may be on maternity leave. All conference issues should be routed through Misty.

PROFESSIONAL RULES AND OPERATIONAL STANDARDS

Bret Brodersen

- LGAC Update – Last meeting was in December and the next meeting will be in June, August and December. Minutes will be posted. Review the changes to the BARS manual
- GASB Update – Bret discussed our effort to work with SAO to respond to the most recent GASB proposals. Bret prepared a letter to GASB regarding the proposed changes. He posted the letter on the WFOA website as an example members could use to submit their own response. We also pushed out via an email blast sharing the information on the changes as well as posting the info on our website.
- WA State & Federal Legislature Updates – House Bill 1140: recording of interview with juveniles starting in January if signed into law.

MEMBER COMMUNICATIONS & SCHOLARSHIP**Mickie Cooper**

- Newsletter – May 20, 2021 deadline
- 2020/2021 Scholarships Review – one request for GFOA, from board member. Will make an exception this year for board member to attend GFOA. President and President Elect would normally go. President Elect is not going this year, so in lieu of him the other board member would be able to go. There is one request for the WFOA conference, but no support letter yet.
- Website Analytics – We reviewed the google analytics reports.
- Website Refresh – Discussion on creating Members Only access that essentially locks down parts of the web page from general public. Also discussion about a general refresh of the website. It will take more resources and expertise than we have available at present.

PROFESSIONAL DEVELOPMENT & SUSTAINABILITY**Camille Tabor**

- Program Update – Awarded one student scholarship. Awarded four internships. Only have one nominee for excellence award (Past WA State Treasurer Duane Davidson). Camille has partnered with SAO for four virtual career fair presentations.

MRSC**Eric Lowell**

- Membership Reports 2020 & 2021 – membership number are way down for the first quarter. Misty commented that this is a trend for Oregon GFOA and other associations as well. Need marketing plan. Dale thought that it may be a good time to leverage Beth's idea about sending out a postcard reminder notice to past members and to those entities who have never been members. Need to access mailing lists to complete this. Dale, Beth and Mickie will try to meet offline before next meeting to review.

STATE AUDITOR**Kelly Collins**

- Update – reviewed website.
- GASB testimony from Stacie – She's Gone Viral!

STATE TREASURER**Staci Ashe**

- Update - The State Treasurer covered most of this when he addressed the board yesterday.

Other Business

- **WFOA Annual Report Idea**
- **New Member Welcome Letter/Packet**

Adjourn 11:55 am to July 14-16, 2021 – [Sun Mountain](#) or Virtual

Respectfully submitted,
Forrest Smith
Secretary