



Newsletter

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

WFOA OFFICERS 2021 - 2022

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

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

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

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

SANDI ROBERTS, Secretary
Graham Fire & Rescue
253-533-8371
sroberts@grahamfire.org

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



Jack Broyles

PRESIDENT'S MESSAGE

It is hard for me to believe that 2021 is nearly complete. It seems like just a few months ago we began planning for our 2021 conference. It became clear early in the year that WFOA would need to have a 100 percent online conference again for 2021. Because the need was identified early in the year, your education and conference committees were completely focused on providing you with relevant and timely topics. We also heard that two consecutive, nine-hour days were too much "zoom time" for our members, so with adequate planning and execution time, we were able to modify the schedule making for more manageable days.

I would like to thank all of those who had a part in putting on the 2021 conference. We had more than 500 registered attendees! Education Committee Co-chairs Beth Wright and Debbie Booher, please rise to be recognized! These two individuals put in countless hours to bring you education opportunities you care about. Your local conference chair Michelle Murray and her committee organized and executed the behind-the-scenes administration functions, and a special thank you to Misty Slagle and Suzanne Hankins of Slagle Management NW for ensuring that any conference day issues that arose happened without so much as a notice from the outside attendees. I know I am not alone in being extremely grateful for the much-simplified CPE tracking that was used this year. We also had several distinguished guests present, all virtually. Thank you to Markus Pimental, President of the California Society of Municipal Finance Officers, Ron Harker, President of the Oregon GFOA, and Philip Steffen President of the Washington Public Treasurers Association for "attending". WFOA has a long history of cooperation and partnership with our state sister organizations and we are grateful that partnership continues, even during times of pandemic. Finally, thank you to State Auditor Pat McCarthy and State Treasurer Mike Pellicciotti for "dropping by"! If you haven't yet completed the conference member survey please help us improve our offerings to you by doing so. The survey is at the following link: www.surveymonkey.com/r/2021WFOAConferenceSurvey

As most of you know, WFOA is 100 percent volunteer driven. I would like to thank each of you for all your contributions to WFOA. We would not exist without the commitment of our membership. I know each year there are literally hundreds of dedicated volunteers who are not recognized. In addition, we have not been able to recognize you in the manner to which we are accustomed at our annual conference. Your Board thanks you for all you do to keep WFOA moving forward each year. We look forward to a day in the not distant future where we are able to make appropriate recognitions!

Now that the conference is over, keep watching your email boxes as WFOA will undoubtedly be showing up there soon. We have many more educational opportunities for you between now and the end of the year. And, your education committee is already busy working on next year's offerings. In addition to training, did you know that WFOA offers internship opportunities, evaluates (and occasionally comments) on upcoming standard changes, provides scholarships to members for training, and represents the profession on the State Auditor's Local Government Advisory Committee (LGAC)? There are many opportunities to serve, most with minimal time commitments. If you are interested, please contact any board member.

As the year draws to a close, I have many things to be grateful for. I am honored to serve this body as its President. Those of you that attended the conference know that I would not be here without the support of so many people. Thank you again to all of you that have supported me, my career, and my service to WFOA.

While the holiday season is hopefully a time of peace for you and your families, know that WFOA continues to work to support you and the profession. We are already planning for a return to live educational opportunities in 2021, capped off by our 67th annual conference in Tacoma, September 13 – 16, 2022. Please plan to attend and we all look forward to seeing your faces again.

Merry Christmas and Happy New Year!

2021 WFOA Conference in Review

WFOA BOARD MEMBERS & COMMITTEE CHAIRS

MICHELLE MURRAY
2021 Conference Chair
509-625-6320
mhughes@spokane.city.org

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

MICHELLE MURRAY
2023 Conference Chair
509-625-6320
mmurray@spokane.city.org

CAMILLE TABOR
Professional Development &
Sustainability Committee Chair
360-282-3965
Camille.tabor@sfrf.org

BETH WRIGHT
Education Co-Chair
206-957-2817
bwright@ci.lake.forest.park.wa.us

DEBBIE BOOHER
Education Co-Chair
360-394-9720
Dbooh@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

ERIC LOWELL
MRSC Rep.
206-625-0916 Ext. 105
ELowell@mrsc.org



By **MICHELLE MURRAY**
2021 Conference Chair

The WFOA's 65th annual conference held virtually September 14-22, 2021 was a great success! Special thanks to the 549 attendees including sponsors and/or vendors our distinguished guests from California, Oregon, the Washington Public Treasurer's Association, and the Washington State Auditor's Office who attended and participated in the conference this year. Thank you to all of the sponsors that generously contributed to allow us to provide exceptional educational opportunities for our members.

The Education Committee, co-chaired by Beth Wright and Debbie Booher did an incredible job developing a diverse and relevant program of educational sessions with high quality speakers. The classes that were recorded from live sessions and the pre-recorded classes are available through Whova until the end of October 2021. 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 forthcoming.

Finally, I would like to personally thank everyone for the opportunity to represent WFOA as the Spokane, Washington 2021 WFOA Conference Chair. Please mark your calendars WFOA will be returning to Spokane in 2023. Have you considered becoming an active member and volunteer your time and leadership to make WFOA even better than today, reach out the 2022 Local Conference Chair Nicole Muegge as we look forward to the 2022 WFOA Conference in Tacoma (we are all hoping for a live in-person event), I hope we can provide the same support to her team that was provided to me and the 2021 conference. We look forward to seeing everyone in Tacoma!

Internship Grants – Apply Today!

Fall has arrived and you still haven't applied for the WFOA Internship Grant? What are you waiting for? The City of Kirkland had 44 applications for their Recovery Intern. Our students are looking for experience so help with a step up to their career. You are awesome as a finance officer so why not share your awesomeness and be the key to the door of opportunity for a student. Help create a path towards their future career. Apply for an internship grant today.

Interns are eager to help. They are looking for the essential skills development, developing a network of mentors and peer groups, as well as experiencing the wonderful world of governmental finance. DON'T DELAY apply for a WFOA Internship \$5,000 grant to help get you started. Additional information and applications are on the WFOA webpage - [Internship/Scholarship Program](#) | Washington Finance Officers Association (wfoa.org).

2022 Conference Planning Underway



By **NICOLE MUEGGE**
2022 Conference Chair

The 2022 Local Conference Committee has begun planning. We are excited for the opportunity to plan what we hope to be a live, face-to-face, conference in Tacoma. We want you to help us make this one of the best conferences ever as we "unplug and reconnect!" in Tacoma.

If you are interested in serving on the 2022 Local Conference Committee, email [Nicole Muegge](#) at:

nicole.muegge@co.thurston.wa.us.



What Will You Do for International Fraud Awareness Week?

By **BRANDI PRITCHARD, CFE**

Assistant Director of Local Audit and Special Investigations,
The Office of the Washington State Auditor

International Fraud Awareness Week is Nov. 14 to 20, and it's a great opportunity to join the global effort to minimize the effects of fraud by promoting anti-fraud awareness and education. Everyone in your organization plays a role in fraud prevention and detection, but your organization may look to you as a finance professional to help lead the conversation. So how will you take advantage of #fraudweek to help? The Office of the Washington State Auditor has ideas and resources for you.

Review your organization's anti-fraud policy at a staff meeting or board meeting. Don't know where to start with #fraudweek?

Why not start with your fraud-fighting foundation—your audit policy. Reviewing this policy at a staff meeting or board meeting will help engage everyone in the fraud-fighting conversation. You could simply read your policy to refresh everyone on its content, or, conduct a more formal policy update project.

Assess your internal controls with SAO's internal control checklists. You can use our internal control checklists to evaluate your existing internal control systems and identify potential areas for improvement. Periodically reevaluating your control systems is a best practice. Your government should consider doing this annually, unless staffing or system changes require a more frequent review. You can find these resources on our [Preventing Fraud](#) page.

Send an email each day of #fraudweek to share fraud information with staff. Watch SAO's [Audit Connection Blog](#) for daily articles during #fraudweek that you can share with your organization. Also, the Association of Certified Fraud Examiners (ACFE) has easy-to-use and easy-to-share resources on its website, including short videos, infographics, guides, reports and more. ACFE also has badges and logos you can include in your email signatures and social media content. You can find these resources at www.fraudweek.com/fraudweek/resources.

Play an anti-fraud game. This is a fun way to engage your colleagues in the fraud conversation. ACFE has two games available—a "Follow the Trail of Fraud" choose your own adventure PDF and a "Fraud Week Jeo-Party" PowerPoint game. You can find them at www.fraudweek.com/fraudweek/resources.

Take a fraud training with your colleagues. To start, consider watching SAO's no-cost eLearning, "[Fraud: Detection and Deterrence](#)." ACFE also has an immense [library of fraud webinars](#) available on demand.

Watch a fraud movie. Our favorite is All the Queen's Horses, which tells the story of Rita Crundwell, who misappropriated \$53.7 million from the City of Dixon, Illinois, during her time as its Comptroller and Treasurer. Crundwell's fraud is considered to be the largest municipal fraud in U.S. history. While the City's story is compelling, it also provides a valuable look into the human side of fraud, and it shows the many flaws of the "trusted employee" model. Find ways to watch at www.allthequeenshorsesfilm.com.

For other ways to get involved, check out ACFE's "[What you can do](#)" what-you-can-do page, and consider signing up your organization as an official #fraudweek supporter.

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Education Non-Conference Training



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

With our virtual annual conference now completed, there are several non-conference training opportunities being planned. At this time classes have been scheduled for webinars. Currently scheduled and open for registration:

- Presented by the Washington State Auditor's Office
 - o BARS – GAAP November 4, 2021
 - o BARS – Cash December 2, 2021
 - o Federal Awards (including grants) November 17, 2021
- Multi-Generational Success in Local Government December 6, 2021

The committee is working hard for new options and finalizing the detail for additional classes. Continue to check our [website](#) for when these will become available for registration.

- Governmental Accounting Intermediate/Advanced
- GFOA Class in the new Professional Finance Officer certification series
- Beginning and Intermediate Excel
- Fraud

You will continue to see the benefit of being a WFOA member when registering for non-conference training sessions with a discounted rate for WFOA members.

WFOA is continuing its relationship with California State Municipal Finance Officer's (CSMFO) for training offered at no cost to WFOA members. These include the classes offered to members at no cost. The organization does have several governmental accounting classes scheduled, but please be aware these are provided at a cost. The free classes will not provide CPE to WFOA members. We are exploring the option of offering CPE but still need to work through details before this can be provided.

We have all struggled for some sense of normalcy in 2021 and continue with our goal of offering webinars statewide at a lesser cost allowing agencies and individuals to save travel expenses, but we have heard from several members they are excited for live training sessions to return. We will continue to look for opportunities to provide live training when we are able to provide the sessions in a safe manner.

The Education Committee is always looking for volunteers and ideas as we create our sessions for both the conference and non-conference training. If you have a class you would like to coordinate, please join us in our monthly meetings or reach out with an email to [Deb Booher](#) or [Beth Wright](#). Our monthly meetings held via Zoom platform. It is a nice way to share ideas and touch base with our fellow peers.

THANK YOU TO OUR 2021 CONFERENCE SILVER LEVEL SPONSORS



Whitworth Water District Receives State Auditor Award

By **JUDI GLADSTONE**,
Executive Director of Washington Association of Sewer & Water Districts

The Washington Association of Sewer & Water Districts (WASWD) is extremely proud to announce one of our members, Whitworth Water District, has been recognized with a State Auditor's Stewardship Award for public resources accountability.

"It is apparent the District's management and staff want to be good stewards of public funds and accountable to the citizens of Washington," said Pat McCarthy, Washington State's Auditor, in a letter to the District this past month.

In addition to their strong, well-documented internal control processes, and passion for accurate financial reporting, McCarthy praised the District's dedication to ensuring the health and safety of everyone involved during one of the first remotely conducted audits during the COVID-19 pandemic.

Whitworth Water District Treasurer Ron Gillies formally accepted the award during WASWD's 2021 Fall Conference and Trade Show in September 2021. "It is an honor to be recognized for our District's dedication to accountability and transparency," said Timothy Murrell, General Manager of Whitworth. "This award is a clear reflection of our entire staff's commitment to sound management practices in providing essential public services."

Gillies is the second WASWD member to be recognized with this venerated award: Shane Young, WASWD's current Board Vice President and General Manager of King County Water District 125, was the first water district to receive the award in 2018.

The State Auditor's Office independently serves Washington residents by promoting accountability, fiscal integrity, and openness in state and local government to ensure the proper use of public resources.

Its annual Stewardship Award, aka "SASA," represents the highest level of financial achievement in our state government. Out of more than 2,400 cities, counties, colleges, and special purpose districts audited each year, a maximum of 10 awards are given out to organizations that show exemplary dedication to the audit process, which helps make government more transparent and effective.

WFOA Offers Scholarships to the GFOA Conference



By **MICKIE COOPER**
Member Communications/Scholarship Chair

Did you know that WFOA gives TWO GFOA Conference Scholarships every year? WFOA will reimburse the cost of the Early Bird Registration plus some hotel costs for a total up to \$750.

Applications for the for the GFOA Conference Scholarships are due no later than the last working day of February. 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 Scholarships.

Click here [Scholarship Application](#) | Washington Finance Officers Association (wfoa.org) and submit your scholarship application for the GFOA Conference being held in Austin Texas June 5-8, 2022.

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