



**WFOA – BOARD MEETING MINUTES  
Vancouver, WA  
January 20-21, 2022**

**January 20<sup>th</sup>, 2022**

President Jack Broyles called the meeting to order at 8:44am, welcoming new and returning Board members and guests.

**Present:** Jack Broyles, Dan Legard (virtually), Stacie Tellers, Forrest Smith, Sandi Roberts, Dale Hough, Michelle Murray, Nicole Muegge, Beth Wright, Debbie Booher, Mickie Cooper, Kelly Collins (virtually), Staci Ashe, Bret Brodersen (virtually), Camille Tabor, Eric Lowell, Debi Dahlstrom (virtually)

**Special Guests:** Misty Slagle and Suzanne Hankins, Slagle Management NW

Misty Slagle went over the itinerary for Thursday and Friday

**President Jack Broyles**

- Jack discussed Forrest will be retiring and will be staying on the Board through March. With Forrest retiring, Sandi Roberts will move to the Treasurer position, Mickie Cooper will move up the executive board as Secretary and Debi Dahlstrom has been appointed as the Member Communication and Scholarship Chair. **Jack asked for a motion, Debbie Booher moved we accept the new slate as presented, Stacie Tellers Seconded, passed unanimously.**
- Update Board Member Contact List – Jack will email this out after the Board Meeting.
- 2022 Calendar review through April, Insurance 2 year (2023), MRSC 2 year, SAO 2 year (6/2023), CPA 2 year (2023)
- Discussion about Great Wolf Lodge dates in July as the Great Wolf Lodge is not able to accommodate our normal board meeting dates.
- Honorary Membership – Jack asked for nominations or recommendations. He asked if anyone knew about any member who gave significantly to WFOA and was retiring to please let him know.
- Alaska Conference was in November with about 80 attendees, usually 150. The California Conference is in February.
- The GFOA Conference will be held in Austin Texas June 5<sup>th</sup> 8<sup>th</sup>.
- Jack stated that Sessions on the Website hosting has changed to Kalmoya out of Morocco. There was discussion on what sessions is used for and the amount of history we needed. The website shows all the history, and it was decided that we only need to have four years of session history. Mickie, Beth, Suzanne, and Debi to talk about how to remove past years and work with Dan on changing from Kalmoya to a local host.
- The Board talked about updating the website, having a login for members, charging for job postings, bringing more value to our membership, maybe changing file manager to a standalone program. Jack said he will investigate costs to redo the website.

### President Elect, Dan Legard

- 2022 Board Meeting Dates & Locations
  - April 20 – 22, 2022 Hotel Windrow, Ellensburg
  - July 2022 Great Wolf Lodge cannot accommodate our dates. It was decided at this time to hold the July Board Meeting virtually.
  - September 16, 2022 Greater Tacoma Conv Center, Tacoma
- 2023 Board Meeting Dates & Locations
  - January, 2023
  - April, 2023 Possibly The Lodge, Kennewick
  - July, 2023
  - September 18-22, 2023 Spokane Conv Center, Spokane

### Vice President, Stacie Tellers

- September 2022 Financial Statements – Stacie reviewed the 3<sup>rd</sup> quarter financial statements. Discussion about Spokane Conference Center Rental, Jack will check with Spokane about moving the fees to 2023 deposit.  
**Motion to approve the third quarter 2021 financial statements as submitted by Sandi Roberts; seconded by Dale Hough. Passed unanimously.**
- December 2022 Financial Statements – Stacie presented the 4<sup>th</sup> quarter/year-end financial statements.  
**Motion to approve the fourth quarter/year-end 2021 financial statements as submitted by Forrest Smith; seconded by Beth Wright. Passed unanimously.**
- Bank Signature Card Resolutions – Stacie discussed updating the banking resolutions in September. Treasurer is the master signature on the accounts and can add users. Resolutions presented to update signatures on Key Bank, WaFd, and Bank of America accounts to represent the Secretary, Treasurer, and Vice President for the 2021-2022 board.  
**Motion by Dale Hough to approve the Bank Signature Cards for all three accounts as submitted; seconded by Michelle Murray. Passed unanimously.**
- 2024 Meeting Dates & Locations:
  - Jan 16-19 possible location: Cedarbrook Lodge, Seatac
  - Apr 17-19 possible locations: Icicle Lodge, Mt Springs Leavenworth, or virtual
  - July 17-19 possible location: Skamania Lodge
  - Sept 17-20 TBD

### Treasurer, Forrest Smith/Sandi Roberts

- September Business Meeting Minutes – change heading from 2020 to 2021  
**Motion to approve the 2021 Business Meeting minutes as amended by Sandi Roberts; seconded by Camille Tabor. Passed unanimously.**
- Discussion regarding using WaFd business credit cards replacing the US Bank credit cards for Board Members, adding a credit card for our contracted personnel as approved by the board as they are booking the Board Meetings and items. Need to update the policy manual and fiscal policy. Deferring motion until tomorrow in case more changes are needed.

### Secretary, Sandi Roberts/Mickie Cooper

- September 2021 Board Meeting Minutes  
**Motion to approve the September 2021 minutes as presented by Forrest Smith; seconded by Beth Wright. Passed unanimously.**
- Insurance Coverage Renewal (Options) – discussion about how Gallagher Small Business process went this year. Discussion about cyber security insurance and how expensive it is without two factor authentication. Discussion about event cancellation insurance,

currently no one wants to write these policies. Maybe look at this in the future for our conferences and get insurance per event, not blanket policy.

- Secretary of State Annual Report Information – Mickie stated she has what she needs to do the filing.
- 2022 Budget - As incoming Treasurer, Sandi presented the proposed 2022 Budget. Discussion ensued regarding the number of expected attendees for the 2022 Conference, number of hotel rooms, virtual, hybrid, full live and what the registration fee should be. Increase the Conf Reg by \$75 per group 425 early, 475 regular & 100 more per non-member, and pre conf 125/175 & 225/275 non-member. Discussion about reducing the number of interns from 8 to 5. Discussion ensued about the quarterly board meeting costs and making one meeting per year virtual.

**Motion to approve the 2022 Budget as amended by Bret Brodersen; seconded by Beth Wright. Passed unanimously.**

#### **Admin/Conference Support, Misty Slagle**

- Survey Results – Misty, talked about some of the comments from the survey and discussion ensued.
- Admin Functions Timeline for Conference – master timeline review, Misty asked for everyone to get any changes/suggestions back to her. Discussion about AV costs at the conference and CPE tracking for the live conference.
- Vaccination/Testing Requirements for 2022 – discussion ensued regarding the California and Oregon Conference registrations have a box to check regarding COVID liability and the need to be vaccinated or negative test within past 72 hours for attending the conference. Further discussion and decision deferred until the April Board Meeting.

#### **Past President, Dale Hough**

- Board Positions – reviewed and updated the WFOA Board Position spreadsheet
- LGAC Appointments – we currently have one vacant position
- List of Past Presidents – discussion on updating the Past President list with current contact information

#### **2021 Conference – Online, Michelle Murray**

- Conference Overview – there are a few leftover gift cards, peanut brittle, and mugs. There were six people who came to the Spokane networking event after the conference. Most were a part of the 2021 local conference and have agreed to be a part of the 2023 group.

#### **2022 Conference – Tacoma, Nicole Muegge**

- Conference Update - the committee has started planning and is looking to schedule a tour of facilities in March with local committee and education committee coordinators. Entertainment is still on track for coming to the live conference. The committee is working on appreciation dinner and gifts. They are investigating something outside the box for the wellness event, maybe with an extra fee. Also maybe having a wellness session during the conference. They are planning a 1<sup>st</sup> time attendee breakfast with the board. The committee is also looking into a day pass for college students come and interact with attendees.

#### **2023 Conference - Spokane, Michelle Murray**

- Conference Update - Most of the 2021 local conference staff have agreed to be a part of the 2023 group.

**Meeting was adjourned at 4:26pm, resuming Friday, January 21st, 2022, at 8:00am.**

**January 21<sup>st</sup>, 2022**

President Jack Broyles called the meeting to order at 8:10am.

**Professional Rules & Op Standards, Bret Brodersen**

- LGAC Update – The committee met in the fall regarding the BARS manual that is coming out. Concern on standard for ARO asset retirement obligation, how SAO interpretation vs entity interpretation. They are going to three meetings per year rather than two.
- GASB Update - GASB is looking at nonfinancial assets, risk assessments and uncertainties. The PROS committee will get information out to the membership. There are no standards currently. The FAF appointed new government appointee from SAO.
- WA State & Federal Legislature Updates – WA LTC; the house passed bill to delay for 18 months and now it is now in the senate. There are 432 house bills and 435 senate bills. On the federal front regarding ARPA funds, they will continue to be monitored. There is a federal bill on house side to expand the Cops Act to extend grants for police officers.

**Member Communications & Scholarship, Mickie Cooper**

- Newsletter – The date for newsletter articles is February 20<sup>th</sup> and the list of regular articles was given.
- 2021/2022 Scholarships Review – There were no scholarship in 2021. Mickie will prepare and article for the newsletter about scholarships and GFOA scholarships.
- Discussion about email addresses for the board. Will look at this along with the website.

**Professional Development & Sustainability, Camille Tabor**

- Conference & College Students – the committee has discussed with the local committee about bringing college students to the conference, no more than 8 students per day, with free registration for Wednesday or Thursday, include meals and an opportunity to win a \$500 scholarship, with a limit per school. They would like to put out a flyer for the colleges, have a table at the conference where the board could chat with the students about government accounting, and work with local governments for the possibility of an internship to be offered to a student.
- Award of Excellence – past two years had to rely on the PDAS committee to submit nominations. Asked committee about ideas about getting the membership to submit, they thought the Board might have someone to nominate. Discussion ensued about the program and the criteria.
- Career Fairs – have been put on hold due to the pandemic. They have been partnering with SAO and haven't had much participation with the online format.

**Education Non-Conference, Debbie Booher**

- Education Committee Schedule – reviewed the meeting schedule, the April meeting will need to be re-scheduled or delegate someone to run it as both Debbie and Beth are unavailable.
- Education Non-Conference – discussion about attendance at the webinars and the logistics of registration with MRSC to LC Vista. LC Vista automatically sends out the evaluation after the class ends and there is a little work behind the scenes to get the CPE's emailed out.
- Discussion regarding the older projectors and it was decided to try and sell the older stock of the projectors.

**Education – Conference, Beth Wright**

- Education Conference – Beth reviewed the At-A-Glance, discussion was had regarding we may need to go from 7 tracks to 6 tracks, the morning sessions on Wednesday and Thursday will be 2 hours. Discussion about doing a pre-conference grants class and the

fact that the single audit is a big deal this year. Discussion about having some 1.25-hour session that would give them 1.5 CPE. There was some discussion about vendors presenting at the conference. The decision was made to have the elected officials speak on Wednesday at the opening session or lunch.

#### **MRSC, Eric Lowell**

- Update - Eric reviewed the membership data and there was some discussion about 2021 memberships. MRSC is looking into a class for all regarding the financial reporting for GAAP. There was some discussion regarding why County membership is down. The question was asked about the hierarchy at MRSC, Eric stated that both Amy and Morgan are in the Administration department, Morgan is the person who took over for Paige.

#### **State Auditor, Kelly Collins**

- Update - SAO is always recruiting, training staff and certifications, with 25% of staff being certified. Annual filing is open for 12/2021 filing year. 2022 will be all about single audits. There were 355 Federal audits with 118 findings and 100 single audits that were still open as of 12/2021 were extended through March. Federal funding increased significantly from 2019 \$18M through 2021 \$36.5M. With the increase in additional audits and workload increases the entities being audited will need to be ready or the auditor will need to move on to the next entity due to constraint timeline and staffing. The center for government innovation has new guidelines and checklists out.

#### **State Treasurer, Staci Ashe**

- Update - The Treasurer's office staff are working remotely and only going into the office when necessary. Anna Borris is the new chief of staff, and they are looking at hiring an assistant treasurer. Refinancing debt currently while rates are still low as there is talk about interest rates going up. The Local Program financed \$25.1M and refinanced \$7.5M. The new treasurer wants to build relationships with local entities.

Discussion regarding the Policy Manual and Fiscal Policy changes regarding credit cards; to add contracted personnel to receive a credit card.

**Motion to approve adding contract personnel to the list of credit card holders by Camille Tabor; seconded by Debbie Booher. Passed unanimously.**

**Adjourned 10:18am to the Hotel Windrow, Ellensburg, WA, April 20 - 22, 2022.**