



**WFOA – BOARD MEETING MINUTES**  
**Ellensburg, WA**  
**April 21-22, 2022**

**April 21, 2022**

President Jack Broyles called the meeting to order at 8:30am, welcoming new and returning Board members and guests.

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

Absent: Beth Wright

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

- Misty went over the itinerary
- Discussion on the A/V costs for the conference, the bid came in at \$116,000. One option to save \$10,000 would be to move Friday general session to ballroom #150. Option #2 would be to limit the registration and not have the third-floor exhibitor hall room for the keynotes and meals. In the A/V bid, there is \$14,000 just in labor to bring in the rigging, draping, etc., \$71,000 just for the exhibitor hall room. Moving down to ballroom #150 on Friday and eliminating the camera man will save approximately \$40,000. Suzanne will have the bid adjusted and see about getting a second bid if the convention center allows an outside company.
- Discussion about cVent CPE/Attendee Tracking, the bid came in at \$42,000. Misty will get a bid from Smart-Reg and see if there are any other companies, we could get a bid from.
- Looking at the registration fees we talked about in January, there was a lot of discussion about changing it due to the increased costs; do we want to keep the rates and add a fee for the Thursday banquet; upping the registration fee and if they choose not to attend the banquet, they get a \$25 discount. There needs to be some investigation to see if the registration software could manage a discount.

**Motion to charge \$25.00 for a Thursday night banquet ticket by Sandi Roberts; seconded by Stacie Tellers. Passed unanimously.**

- Misty stated we needed to set the rate for a one-day registration rate. After much discussion it was agreed that the rate should be \$250 for Wednesday and Thursday, and \$125 on Friday. In January we talked about preconference rates at \$125 for members and \$225 for non-member for a half day class and \$175 for members and \$275 non-members for a full day. This rate would include lunch for both the half day and full day classes. Also discussed was to make sure the meals count include the speakers and volunteers.
- There was discussion regarding the discount codes for speakers and who gets what discount, one hour teaching should receive 50% off registration while someone teaching two or more hours should receive complementary registration. Honorary guests get a complementary registration code including an honorary inductee.

## President Jack Broyles

2022 Calendar Review through July.

- CSMFO Conference discussion, the conference was held at a resort in San Diego, with about 1200 attendees. Nichole talked about making sure we have a way for first time attendees to get plugged in as she experienced a bit of a disconnect at the California conference. Debbie B talked about having a session the evening before the conference for new attendees where someone could show them how to use the app, where the classes will be held, etc. Misty stated, or we could have a group that meets 30 minutes before the start of the conference. Nichole talked about how great it was for her to see how California ran their conference.
- OGFOA Conference discussion, there were more attendees than expected but less than normal, with about 200 attendees, the conference was held at beautiful Sun River. GFOA Executive Director, Chris Morrill and Director, Emily Brock attended.
- WPTA Conference discussion, Debbie B represented WFOA at the conference as Jack was unable to attend. Debbie B spoke at the WPTA conference and showed a power point, talking about the non-conference classes and the WFOA conference. She noted how happy everyone was to see one another in person. Nichole talked about how there were so many new attendees. They had about 160 people register for the conference although there were some cancellations due to snow with about 148 in attendance.
- Honorary Membership discussion of candidates, Forest Smith and Sandi Langdon will be retiring this year.
- CSMFO Webinars discussion, Debbie B has been trying to contact the person who is in charge so we can get the information on our website. They do have a new executive director and that may be the cause for the delay in getting the information.
- Requested Bylaw change from R. Hamud, discussion about the email thread between Jack and R. Hamud, the new CFO with City of Issaquah. The emails were regarding the fact that Stacie Tellers works for the State Auditor's Office and is on the Executive Board of WFOA.

There was careful considerate discussion that ensued, WFOA is a remarkably diverse organization including all types of entities and currently we are not willing to limit our membership or evolvment within the organization. The Board values of the diversity of WFOA.

- Jack stated the July Board Meeting would be virtual and the dates are 7/14-7/15.
- 2023 Board Retreat discussion deferred to the President Elect, Dan Legard.
- The Board talked about the Job Postings on WFOA Website, there was discussion about charging for job postings. Misty stated that Oregon charges members \$100 and non-members \$250. We need to reach out to Metova to see if there is some programming, we could incorporate on the website to start doing this. Debbie B will reach out to MRSC to see if they can email Debi Dahlstrom of payment received and then she would post the job to the website.
- LGIP Advisory Committee appointee discussion, Dan Legard has agreed to continue or step aside if someone else would like to step up. This is a 3-year term.

**Motion to have Dan Legard continue as an LGIP Advisory Committee member by Stacie Tellers; seconded by Bret Brodersen. Passed unanimously.**

### **President Elect, Dan Legard**

- Future Board Meetings – 2023, Dan has been collaborating with Misty on getting quotes. Dan asked if the Board would be willing to be flexible on the dates, having the meetings Mon-Wed. The Board is agreeable with most preferring to arrive on a Monday rather than a Sunday. January will be a virtual meeting with an in-person meeting in April. Stacie talked about doing the retreat in April rather than January.
- Credit Card Limits, we need to look at credit card limits for board members. Dan will work on transitioning the logins and changing the credit limits. The Board agreed the President, President Elect, Vice President, Treasurer, and the Local Conference Chair should all have a credit limit of \$20,000.

### **Vice President, Stacie Tellers**

- Stacie talked about the 2024 Board Meeting dates; she does not have an update on the meeting places as availability has been an issue. The January 18 – 19, 2024 meeting will be a virtual meeting, she is looking at Cedarbrook Lodge for the April 17 – 19, 2024 meeting, and the tentative dates for July are the 17 – 19.
- Financial Audit Update- Stacie spoke with CPA and has a meeting Monday for the preliminary review. The CPA firm did file an extension for the 2021 990 filings.

### **Treasurer, Sandi Roberts**

- Sandi went over the Balance Sheet and the Profit and Loss statements. There was discussion on where the Slagle Management fees were coded, looks like they were coded to office expense when they should be conference expense. Sandi stated she will make the necessary corrections. She will also move the \$40.96 service fee to bank fees. Sandi then went over the Budget to Actual and there was a discussion about the Discount Given entry and it was determined that it should have coded to vendor revenue, Sandi will make this correction as well.

**Motion to accept the first quarter financial statements as presented by Stacie Tellers; seconded by Debbie Booher. Passed unanimously.**

- Sandi stated that the 2024 conference will be in Yakima. She did investigate have the conference in Wenatchee, although it is too small, and hotel only has 148 rooms at the hotel, with other hotels a mile or more away. Sandi did state that Forrest has given her a name for the local conference chair position. She also stated that Kennewick is planning a remodel and was not sure if it would be completed in time for her conference.

### **Secretary, Mickie Cooper**

- Mickie presented the January Board Meeting Minutes.  
**Motion to accept the January 2022 minutes as presented by Sandi Roberts; seconded by Dale Hough. Passed unanimously.**

- Mickie went over the suggested formatting changes to the WFOA Policy Manual and to the WFOA Fiscal Policy. Stacie stated that formatting changes did not need Board approval. The Board discussed adding credit card limits to the fiscal policy.

**Motion to accept the changes to the WFOA Policy Manual and Fiscal Policy as amended by Stacie Tellers; seconded by Debbie Booher. Passed unanimously.**

- Mickie asked about Section 3.f., and during the discussion it was agreed to add the words “if requested.” Mickie suggested to change Section 5.c. to “Coordinate with contracted personnel” since Slagle Management is now arranging the facilities and itinerary for the board meetings. There was discussion about whether the Education Committee Conference Co-Chair should have their conference registration fee waived. The Board decided that since we are currently with using a management company at the conference,

we would not change the By Laws to include waiving the registration fee for the Education Committee Conference Co-Chair as the management company would be doing the heavy lifting. The registration fee was waived in the past as the Conference Co-Chair was unable to attend very many sessions and the Board felt the entity should not have to pay the registration fee if the person was not getting credit for attending sessions. The Board is willing to look at it in the future if needed.

**Motion to accept the changes to the WFOA Bylaws as amended by Bret Brodersen; seconded by Sandi Roberts. Passed unanimously.**

- Mickie talked about cleaning up the File Manager, there was discussion and we removed two folders. She asked if the Board meeting information should be deleted after the final documents had been moved to their respective folders. Stacie said they should remain in the Board meeting information folder so future Board members could look back and see what documents had been discussed. Also, during the discussion, everyone was reminded that it is their responsibility to place their final documents their respective folders.

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

- Past President Luncheon Reflection, for 2022 there will not be a past president luncheon.
- Dale, Jack, and Dan will be meeting soon to go over nominations. Dale is looking for LGAC Committee nominees. Looking ahead at 2023, there will be five positions open, need to start looking for potential nominees to fill those positions.

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

- LGAC Update – The committee is meeting more than two times a year, with the last meeting held December 8, 2021. SAO has new online training, and new FIT enhancements will be coming for 2022.
- GASB Update – Bret reported on GASB's Financial Reporting Model, they are deliberating comments through April 2023, the Revenue and Expense Recognition has been pushed out to 2027. He also went over the standards effective for the 2021, 2022 and 2023 reporting periods.
- WA State & Federal Legislature Updates - the Feds have issued final guidance on ARPA, and he expressed the need for additional training. The state legislature session focused a lot on the police, and affordable housing and not on financials.

#### **Education – Conference, Beth Wright**

- Update was given by Debbie, there was discussion on the At-A-Glance, maybe having a session on Data Analytics, a session that talks about the free resources that are available, i.e., AWC, MRSC, SAO help desk, etc., GFOA has changed their CFO program and there are now seven tests, with three not out yet, it was agreed that we should wait until it is a full program is out before we look at having a CFO training session.
- Since we are going back to using sessions, Mickie stated she has desk guides for inputting into sessions and will make a folder under the Education Committee for the desk guides.
- Beth has been working with Misty and Suzanne, with Molly at MRSC, who will be doing the registration.
- Misty requested some guidance regarding questions from MRSC, they would like to know if they should submit their hotel costs for reimbursement or could their rooms be part of the comped rooms. Per their contract between WFOA and MRSC, WFOA will reimburse travel, meals, lodging costs. Misty also said that Sandra from MRSC suggested that all sponsors should have to pay at time of registration with a credit card.
- There was discussion about expanding the hotel room blocks as we did decrease them in when we renegotiated the contracts due to covid.

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

- Conference Update – Nicole gave an update on the planning of the appreciation dinner, the contract has been finalized, gifts have been determined, they are planning on 75 attending, the cost is just over 10k for the appreciation dinner.
- The registration committee just started, they are going to include water bottles in the bags, there was discussion about the bag stuffing party, and they will order pizza for the volunteers.
- The welcome reception is under contract with catering to be determined.
- The golf tournament course has been reserved.
- The wellness committee has come up with “wellness Wednesday track”. The walk will be from convention center to LeMay Car Museum for the reception with QR codes to scan along the walk. They will be putting together a resource guide towards physical activities.
- The food & banquet committee is looking at cutting out the morning snacks to save on the catering cost, something new, the convention center is now making desserts a separate add on from the meals.
- Nicole stated the keynote speakers have been contracted. They will be finalizing the conference schedule at the next meeting. Dan stated Chris Morrell from GFOA will be speaking on Friday to the membership and suggested starting the General Session at 8:00am rather than 8:30am. Dale, gave the final room counts from 2015, there were approximately 900 attendees with 250 rooms booked each day Tues-Thur. Sandi asked if there will be a first-time attendee breakfast, Nichole stated yes, it will be on Wednesday and it will be advertised to the first time attendees and the students.

### **Education Non-Conference, Debbie Booher**

- Debbie went over the past and upcoming non-Conference class schedule.

### **2022 Sponsorships, Michelle Murray**

- Misty went over the sponsorship flyer, they have the layout for the different sponsor levels, sponsorship includes x amount of people.
- There was discussion about the exhibitors and in the past, they have been able to register extra people, that the extra people did not get CPE for classes unless they register as an attendee.
- The sponsor registration page is currently being built out and hopefully will be finalized soon.
- Michelle has been in contact with quite a few sponsors, she already has a sponsor for Thursday's lunch, and has some verbal confirmations from others. She is waiting for registration to open and will resend the flyer out again.

**Meeting was recessed at 3:53pm, resuming Friday, April 22nd, 2022, at 8:30am.**

**April 22<sup>nd</sup>, 2022**

President Jack Broyles called the meeting to order at 8:32am.

### **Member Communications & Scholarship, Debi Dahlstrom**

- Scholarship Report – Debi reported that there have been no scholarship applications so far this year. Mickie stated she would write an article for the newsletter about scholarships.
- Newsletter - Debi stated the deadline for the next newsletter is May 20<sup>th</sup>, and she will be sending out an email to everyone reminding them of the newsletter deadline and staple articles.

- Job Board Update - Debi said she has nothing to add since this was discussed on Thursday.

### **Professional Development & Sustainability, Camille Tabor**

- Career Fairs/Interns – Camille said there are four career fairs this month, 2 have been virtual, with 2 more later this month.
- Member Award for Excellence - there has been one nomination submitted, the nominee is Sadie Armijo. Camille asked the Board if they agreed with the nomination, the Board agreed so Camille will take the nomination to her committee in May.
- Camille stated there have been six students have applied to attend the conference, five on Wednesday the 14<sup>th</sup> and one on Thursday the 15<sup>th</sup>. Camille would like to assign a board member to each student.

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

- Planning has started and they are working on doing some of the things they worked on for the 2021 conference.

### **MRSC, Eric Lowell**

- Eric went over the membership numbers, with 582 memberships so far this year, last year there were 627 for the first quarter. There was a request to get the membership directory updated on the website. Memberships numbers have been declining since 2018 and there was discussion about how we need to work on a membership drive, possibly sending a postcard to entities, with a couple of slogans “Be in the Know” or “Be plugged In”. Mickie stated that a few years ago she requested the past WFOA membership information from MRSC and went through the data removing the individual names, leaving just the entity information. It is all in an excel spreadsheet ready for a mail merge.
- MRSC is in the process of updating their newsletter. The MRSC communications team did a search of what people are searching for on their website and currently Grants is the winner.
- Camille talked about sending the CPA group a notice about our training/conference as it is inexpensive CPE's. Kelly stated it would be beneficial to create a partnership with other organizations. She said maybe have some sort of incentive in the membership drive, maybe at the conference could we do an incentive to get more members. Bret talked about the State employees get training on the “how to” to do their job, not about the financial statements. Stacie talked about the boards and commissions who do their own financial reporting are the ones we need to try and recruit. Camille talked about the need to do internal control processes at conference and non-conference for the smaller entities, which would provide value to them. Staci Ashe said she advertises at their conference and will talk to her boss to see if they can do more. Kelly said we should have a flyer at the conference for people to take back to their agencies. Debbie talked about maybe advertising at other conferences with a postcard to be added to their conference bags. Debbie will collaborate with Misty to produce a postcard.

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

- Staci stated they are glad to be done with a productive legislative session. They had three key pieces of legislation pass:
  - **Senate Bill 5787**, which broadens depositing options for the Linked Deposit Program beyond only Certificates of Deposit thus helping keep key participating banks on board with the program

- **Senate Bill 5898**, about the state's Motor Vehicle Fuel Tax, which improves how our existing highway bonds are issued to allow more flexibility in how future bond debt service is repaid
- **Senate Bill 5728**, which dedicates all civil asset forfeiture dollars collected by the state, approximately one million annual dollars, to the Behavior Health Loan Repayment Program Account
- A budget proviso included in the operating budget will fund a study on wealth gaps in Washington. It will be based on the "baby bonds" model. The Washington Future Fund will invest a specific amount for each child born under Apple Care to provide economic opportunity for about 40,000 children a year throughout Washington.
- The Treasurer has been working with members of Congress and other state treasurers around the country for the passage of the SAFE Banking ACT. If passed, legal cannabis businesses operating in Washington state will finally be able to use banks and other financial institutions instead of relying primarily on cash for all financial transactions.
- Next week the Treasurer's debt team is planning to refinance approximately \$1.4 billion dollars in existing state debt.

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

- Kelly talked about the Audit Connection Blog that shows the annual filings so far are low. She reminded everyone they have annual filing training on their website and Stacie added the past Annual filing webinars will be posted to the website on Monday. There is a new FIT coming for School Districts. Kelly talked about the recent leadership changes at SAO. She said there is a lot of information for the federal audit programs on the website, with a dedicated page on COVID-19 federal reporting.
- Kelly stated that cyber losses to external hackers have been huge in the state. SAO is working on resources and getting the word out about cyber losses. They have seen six to seven figure losses for some entities.
- SAO has been working on new platform for data exchange and changing website platforms.
- There was discussion on adding a WFOA article on the SAO newsletter.

**Adjourned 9:35am to July 14<sup>th</sup> - 15<sup>th</sup>, 2022 Virtually**