



Newsletter

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

WFOA OFFICERS 2022 - 2023

DAN LEGARD, President

City of Kennewick
509-585-4477
dan.legard@ci.kennewick.wa.us

STACIE TELLERS, President-Elect

State Auditor's Office
564-999-0922
tellerss@sao.wa.gov

SANDI ROBERTS, Vice-President

Graham Fire & Rescue
253-533-8371
sroberts@grahamfire.org

MICKIE COOPER, Treasurer

Mukilteo Water and Wastewater District
425-355-3355
mcooper@mukilteowwd.org

BETH WRIGHT, Secretary

City of Lake Forest Park
(206) 957-2817
bwright@cityofflp.gov

JACK BROYLES, Past-President

Woodinville Water District
425-487-4106
jbroyles@woodinvillewater.com

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Dan Legard

PRESIDENT'S MESSAGE

It's hard to believe that it's already been nearly two months since we gathered in Tacoma for our 67th annual conference, our first in-person annual conference in three years. I was honored to become your new President for the upcoming year and be a small part of the event. Even though it feels like it's only been a short time since we were all together, the reality is that we have all returned to our busy lives and that time is flying by much too quickly as usual.

Before we blink and it's 2023, I want to make sure to take this opportunity to reflect on how proud I was of this year's conference and to thank everyone who made it such a great success. First, the Local Conference Committee, led by Nicole Muegge, did an outstanding job hosting us and making our time in Tacoma so memorable. We all owe a debt of gratitude to the Local Conference Committee for their extensive planning efforts and the hard work they put in to allow all of us to unplug from the grind of our daily work and reconnect with each other. The Education Committee chaired by Beth Wright and Debi Booher also hit it out of the park this year by providing three wonderful keynote speakers and roughly 70 additional sessions to meet all of our educational needs.

This year also marked the first time that our conference planner Slagle Management, Inc. provided support to WFOA for an in-person conference. Their team did a tremendous job bringing us all back into an in-person environment and making the conference a huge success. It is also important to recognize our sponsors and exhibitors for their financial support, which continues to allow registration costs to remain as low as possible. And finally, I want to thank all of you who attended this year for carving out the time from your busy schedule. I hope that you left the conference armed with new information, new or re-established professional relationships, and a renewed energy that will help you to be a better government finance professional. If you have not already done so, please take a few minutes to help us improve our annual conference in the future by completing a brief conference survey. Each conference attendee should have received an e-mail with a link to this survey in mid-October, but it can also be accessed at [survey](#).

As I mentioned during this year's annual business meeting during the conference, one of the Board's focus areas for the upcoming year is to re-engage with our existing members and attract individuals from the new generation of government finance officers to become active in WFOA. In the next several weeks, you will be receiving a link to a separate member survey and I would ask that you also please take 5-10 minutes to complete this survey and let us know if we are meeting your expectations as a WFOA member, as well as your thoughts about what WFOA can do to provide even greater value to you and our membership. I know we all get survey fatigue at times, but the WFOA Board will be reviewing the results of this survey and utilizing that information to shape our goals and the future direction of the Association. We value each member's opinion, and we want your feedback on how WFOA can best serve all of you.

Over the course of the next few months, I will have the privilege of representing WFOA at several government finance conferences held by our partners including in Alaska (December 7-9), California (February 1-3), Oregon (February 27-March 1), WPTA (April 12-14), and GFOA in Portland, Oregon (May 21-24). WFOA has a long tradition of sending its President to represent the Association at these conferences. I look forward to strengthening our existing partnerships with each of these associations and gathering new ideas from each organization that WFOA can replicate for the benefit of our membership. I look forward to reporting back on my experience attending these conferences in future newsletters.

In closing, I want to wish all of you the best as we move through the final few months of 2022 and enter a new year. I hope you all have great success in completing your agency's next budget,

(Continued on next page)

WFOA COMMITTEE CHAIRS

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

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

STEFANIE TRUOX
2024 Conference Chair
stefanie.truox@co.yakima.wa.us
(509) 574-1504

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

JERICA PASCOE
Education Committee Co-Chair
pascoe@ci.ellensburg.wa.us
(509) 962-7205

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

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

DEBI DAHLSTROM
Member Communications/
Scholarship Chair
debi.dahlstrom@piercecountywa.gov

AGENCY REPRESENTATIVES

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

Surveys Influence WFOA's Future Direction

by **JACK BROYLES**
Past-President

Welcome to autumn! I hope your budgeting is going well – I know I am feeling the pain that begins in budget season and extends through audit season. We seem to have little downtime with all our budgeting and reporting requirements, and they continue to increase annually. Remember WFOA when you are in need of educational updates. It was great to see so many of you in Tacoma at our first live conferences in 1999. In my opinion, nothing beats the live experience, where you can learn, network, and renew friendships. Thank you for supporting our conference!

Now that the conference for 2022 is complete, many of our membership will receive two surveys. If you attended the Tacoma conference, please look for and complete our 2022 conference survey. And soon, all members will receive our membership survey. Both of these are very important tools that your Board uses to make sure we are providing what our membership needs. If you ever wanted to influence the road WFOA travels, these are your tools! We look forward to hearing from you!

2022 WFOA Conference Recap

by **NICOLE MUEGGE**
2022 Conference Chair

The 2022 Local Conference Committee would like to thank everyone for such an amazing conference. It was incredible to see so many people back together again learning and networking, taking the time to reconnect. Our keynote speakers were funny, inspiring, and challenged our perspective. What an amazing slate of education events including an awesome wellness track put together by the Education Committee and so many volunteer presenters. We had so much fun admiring the car collection at LeMay and racing virtually in the Speed Zone. Patrick and the LVB entertained us and literally rocked Thursday night. The entire committee and the WFOA Board worked hard to bring you a conference worth coming back to. We are excited to see what the 2023 Conference Committee has in store for us now. See you all in Spokane!

**President's Message...**

(Continued from front)

adopting next year's property tax levy or rate schedule, or whatever major projects are on your "to-do" list before the end of the year. As we deal with the stress that often accompanies significant projects like these, it can be easy to lose sight of the fact that none of us face these challenges alone. Reach out to your fellow WFOA members and take advantage of the vast experience and expertise we have as an Association. No matter how difficult the challenge may be, I can guarantee one of us has already been through it before and would love to help support a fellow WFOA member get through it as well!

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2022 CONFERENCE
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2023 Conference Planning Underway



By **MICHELLE MURRAY**
2023 Conference Chair

The 2023 Local Conference Committee has started planning for the 2023 Spokane Conference! We are excited to host you in the Lilac City, at the Spokane Convention Center, September 19 – 22.

We hope you will join us for all day pre-conference training sessions before kicking off an exciting program of conference training, networking opportunities, meet and greets with the vendors and sponsors, social activities, and more! The time is now to email Michelle Murray and volunteer to help make the 2023 Spokane Conference a highly attended, exciting, and fun event!

Connect with me to serve on the 2023 Local Conference Committee by emailing [Michelle Murray](mailto:Michelle.Murray@wfoa.org). Come help us plan meals, networking events, the annual golf tournament, gifts, swag, and more!



WFOA Scholarships to the GFOA Conference



By **MICKIE COOPER**
WFOA Treasurer

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.

The application due date for the GFOA Conference Scholarships is the THIRD Friday of January. 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.

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Annual GAAP Update Webinar

The Government Finance's Officers Association (GFOA) has announced the dates of its annual GAAP update webinar. The annual webinar will provide an update on the recent developments in accounting and financial reporting for state and local governments.

The four-hour webinar provides four CPE credits and registration is open to GFOA Members and Non-Members. For more information, including dates and pricing, please visit the [2022 Governmental GAAP Update](#).

GFOA 117th Annual Conference will be in Portland, May 21 – 24, 2023

Next year the GFOA Annual Conference will be held in nearby Portland, the closest to Washington it has been since being held in Seattle in 2009 watch the GFOA website for registration information.

Financial Data Transparency Act (FDTA)

WFOA members are encouraged to visit the WFOA news page and review the information posted about the proposed legislation that would impact every government in Washington that issues debt. Visit the WFOA page at [News | Washington Finance Officers Association](#).

2023 Excellence Award

2023 WFOA Excellence Award

Is there a finance or accounting professional in your office who is a rock star? WFOA wants to hear from you about him or her. Now is your chance to nominate your rock star for the WFOA Excellence Award! The deadline for submitting nominations is April 30, 2023. The application is easy to fill out, and no printing is involved, just fill it out on the website and press the submit button. Here is the link: www.wfoa.org/training-header/wfoa-member-award-for-excellence

Education Non-Conference Training

We continue to offer affordable webinar opportunities for WFOA members and are scheduling our first live training since 2019 for the spring of next year.

As always, the State Auditor's Office will continue to provide its exceptional training on BARS and Federal Awards Requirement (including grants). At this time there is web training for BARS – GAAP scheduled on Wednesday, November 16, 2022. Additional dates are being established. Check for updates and opportunities for these courses our [website](#).

A new webinar was held on How to Implement GASB 87 and maintaining compliance regarding the new lease reporting. It was well attended and provided additional resources for implementation.

Our first Education Committee meeting was held October 20 and we are working on new class offerings as well as getting coordinators in place for upcoming trainings.

Looking forward we are working on coordinating classes for:

- BARS – Both cash and GAAP
- Federal Awards including grants
- Excel – Beginning and Intermediate
- Practical Beginning Accounting
- Intermediate/Advanced accounting
- Beginning Debt for issuers

We are always looking for new ideas and welcome all volunteers. If you have a topic and possible instructor, we would love to work with you to provide additional opportunities.

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 [Jerica Pascoe](#). Our monthly meetings are held via the Zoom platform. It is a nice way to share ideas and touch base with our peers.

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**RAYMOND
JAMES**

Join the State Auditor's Office in the Global Effort to Minimize the Effects of Fraud

By BRANDI PRITCHARD

Assistant Director of Local Audit and Special Investigations
State Auditor's Office

Did you know that organizations worldwide lose an estimated 5 percent of their annual revenues to fraud, according to the Association of Certified Fraud Examiners (ACFE)? International Fraud Awareness Week, Nov. 13 to 19, is 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 as a finance professional, your organization may look to you 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.

Talk to your governing body about its role in preventing fraud, using SAO's new resource.

Elected officials and members of appointed boards have a duty to understand their government's operations. They also have a key role to play when it comes to fighting fraud. Boards have the responsibility to lead by example, which demonstrates to employees they are committed to preventing, detecting, and responding to fraud. That's why we've created a guide to help elected officials and board members understand their roles and responsibilities relating to fraud prevention in their governments. Watch SAO's [Audit Connection Blog](#) for this new resource.

Review your organization's anti-fraud policy at a staff or board meeting. Don't know where to start with #FraudWeek? Why not start with your fraud-fighting foundation — your anti-fraud policy. Reviewing this policy at a staff or board meeting will help engage everyone in the fraud-fighting conversation. You could simply reread your policy to refresh everyone on its content, or conduct a more formal policy update project.

Assess your internal controls with SAO's checklists. Periodically reevaluating your control systems is a best practice for assessing fraud risk and identifying potential improvement areas. Your government should consider doing this annually, unless staffing or system changes require a more frequent review. Find checklists to get you started on SAO's [Preventing Fraud](#) page. Make sure to check back during #FraudWeek to see the new [Preventing Fraud](#) page, which has new videos and resources!

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. The ACFE also 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](#)" or the no-cost, CPE-eligible eLearning, "[Cash Receipting: Fraud Prevention and Internal Controls](#)." ACFE also has an immense [library of fraud webinars](#) available on demand.

Listen to a "fraud-cast." We recommend the Fraud Fighter Podcast, particularly the episode titled [Fraud Prevention before Internal Controls – Steven Dawson \(Sept. 9, 2020\)](#). In this podcast, Dawson explains his career and why he thinks the number one fraud-prevention control is "increasing the perception of detection."

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



WASHINGTON FINANCE OFFICERS ASSOCIATION MISSION STATEMENT

*"To promote excellence in governmental finance
through leadership, education and communication for the public benefit."*