



# Newsletter

MARCH 2023

EDITION 1

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

## WASHINGTON FINANCE OFFICERS ASSOCIATION MISSION STATEMENT

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



Dan Legard

## PRESIDENT'S MESSAGE

Greetings fellow WFOA members! As I predicted in my fall message, the last few months have flown by and now we are all immersed in the projects that come along with the start of a new year such as year-end closing, implementing our new budget, or figuring out how we can possibly get our agency's ACFR completed before our financial statement audit begins!

Like all of you, I've also been busy over the last few months, including representing WFOA at the annual conferences for the Alaska Government Finance Officers Association (AGFOA) and California Society of Municipal Finance Officers (CSMFO). While these conferences are very different from one another due to their size and the resources available to put them on, what stuck out to me more than any differences were the items each association and their members shared in common. Whether it was a presentation on what the economy will really look like in 2023, discussing how to attract and retain talented professionals, or venting about the onslaught of new accounting standards from the GASB, it was clear that our friends from AGFOA and CSMFO share many of the same challenges as WFOA members. Attending these conferences only reinforced in my mind the value of our partnership and collaboration with these groups. We can accomplish so much more by working together to find solutions to these common challenges and all have the same goal to serve our agencies and communities in the best possible manner.

Your WFOA Board has also been very active in recent months. In late-January, the Board held its first quarterly board meeting of 2023 virtually. This was followed by a special meeting of the Board in early February that was also conducted in a virtual environment. While there is no question that the Board would have preferred to conduct these meetings in-person, meeting virtually allowed us to avoid the additional time, expense, and potential risks of traveling during the winter months. The following is a brief summary of some of the more significant items covered at these meetings.

As is the case each January, the Board completed a number of its fiduciary responsibilities including action associated with the transition of Executive Board positions. Additionally, the Board reviewed and passed a 2023 budget that not only met established financial policy requirements, but more importantly, is sustainable for the future.

WFOA's conference planner, Slagle Management Northwest, facilitated an after-action discussion about the 2022 conference including an overview of the feedback received through the conference survey. Though there were many things to celebrate about WFOA's first in-person conference in three years, there are also areas where we can improve as we prepare for the 2023 conference in Spokane. In particular, we hope to resolve the technological challenges we experienced in 2022 associated with CPE tracking, as well as attendee registration.

The Board also reviewed the results of its 2022 member survey. I want to thank everyone who took the time to participate in the survey for their candid feedback. This feedback included a desire for WFOA to refresh its website and to include member-only areas where information could be shared. The survey results also pointed to a desire for more robust communication opportunities amongst members such as member forums and a stronger social media presence for WFOA. Finally, we heard from all of you that it's important that WFOA continue to provide a combination of in-person and virtual non-conference training opportunities to meet your educational needs.

Many of the opportunities for improvement identified in these surveys have been raised and discussed by the Board in the past and the survey results reinforced the need for the Board to take action to address them. With that in mind, the Board made a decision to move forward with

*(Continued on next page)*

**WFOA COMMITTEE  
CHAIRS**

MICHELLE MURRAY  
2023 Conference Chair  
509-625-6320  
mhughes@spokanecity.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  
Dbooher@cityofpoulsbo.com

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

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

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

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

**AGENCY REPRESENTA-  
TIVES**

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

## President's Message...

*(Continued from front)*

a subscription to a new association management software platform known as MemberLeap. Over the next several months, you will see and hear more about WFOA's implementation of MemberLeap, starting with the conversion of our conference registration platform and a refresh of the WFOA website. The Board is excited about this project and we believe it will allow us to significantly enhance the value of being a WFOA member. Please watch for more information about this project in upcoming newsletters.

Finally, as quickly as the last few months have gone, I anticipate that the coming months will go by just as fast and it will be September before we know it. Please make sure to plan for this year's annual conference in Spokane starting with pre-conference sessions on September 19 and continuing with the full conference September 20-22. The Local Conference Planning and Education committees are already hard at work preparing for an amazing conference with the theme of "The Time is Now". Registration is expected to open in May.

I want to thank all of you for being a part of WFOA. If you have a question or feedback for me or the Board, you can submit it through a question portal at the current WFOA website at [www.wfoa.org](http://www.wfoa.org), located on the Board of Directors page.

## Education Non-Conference Training



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

We continue to offer affordable webinar opportunities for WFOA members and are excited to host our first live non-conference training since 2019.

Classes open for registration:

- 03/08/2023; BARS GAAP Basis (Webinar)
- 03/16//2023; BARS – Cash Basis (LIVE at the City of Yelm)
- 05/03/2023; Federal Awards Requirements (includes grants) (Webinar)

New webinars were offered regarding Occupational Fraud and Debt 101 supporting new governmental accountants as well as those who have several years of experience. I learn something new from every webinar.

We are working on scheduling additional classes in the upcoming topics:

- Fraud
- Excel
- Economic update
- Federal legislative updates
- Fleet management
- Accounting for both beginning and intermediate.

Check our website for updates and opportunities for these training sessions. <https://www.wfoa.org/training-header/>

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 or present, please join us in our monthly meetings or reach out with an email to [Debi Booher](mailto:Debi.Booher@wfoa.org) or [Jerica Pascoe](mailto:Jerica.Pascoe@wfoa.org). Our monthly meetings are held via ZOOM Platform. It is a nice way to share ideas and touch base with our fellow peers.

**THANK YOU  
TO OUR  
2022 CONFERENCE  
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**THANK YOU TO OUR 2022 CONFERENCE GOLD LEVEL SPONSORS**



## Plan Now for 2023 WFOA Annual Conference



By **MICHELLE MURRAY**  
2023 Conference Chair

The 2023 Local Conference Committee is excited to host the Washington Finance Officers Association's 68th Annual Conference at the Spokane Convention Center Sept. 19-22, 2023.

Pre-conference sessions and other conference activities will begin on Tuesday, September 19, with the general conference starting on Wednesday, September 20, 2023. The Local Conference Committee is planning several activities, including a golf tournament on Tuesday, a wellness walk on Wednesday and the banquet on Thursday. The Spokane Convention Center is in the heart of downtown along the Spokane River and is adjacent to Riverfront Park which recently underwent a huge renovation.

### Registration:

Registration for members and exhibitors will open soon. If you plan to attend the conference, we recommend making room reservations as soon as possible. Visit the WFOA accommodations [webpage](#) to check availability and to reserve your room.

The time is now! So save the date, and please plan to join us at the 2023 WFOA Conference. We are excited to be in person back in Spokane. Can't wait to see you there!



*Spokane Convention and Trade Center  
334 West Spokane Falls Blvd.  
Spokane, WA 99201*

## WFOA Internships: Being a Host Can Be Rewarding

Why consider hosting an intern?

- Best way to promote governmental finance.
- Invest in your finance department's continuity.
- Accomplish projects that have been on the back burner – asset clean- up, policy updates, procedure documentation, to name a few.
- It is unbelievable how rewarding it is to host an intern. They are eager to learn and excited which leads to process improvements – almost like an informal learn process.

### How do I fund an intern?

- Apply for a WFOA Internship \$5,000 grant – of course! Its fast and easy!
  - Do you have an open position? Use the first few months of this salary to hire an intern. Interns are usually hired on a temporary basis and then able to apply for an open position. Hiring a permanent full-time position is difficult when you have only a few hours to get to know the individual and rely on references. The intern process changes all this, allowing the ability to experience an individual's talents first-hand.
- Apply now for a WFOA Internship grant – visit [www.wfoa.org/training-header/internship-program](http://www.wfoa.org/training-header/internship-program).

### THANK YOU TO OUR 2022 CONFERENCE SILVER LEVEL SPONSORS

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## Sadie Armijo Wins 2022 WFOA Excellence Award

**S**adie Armijo was our 2022 WFOA Excellence Award recipient. Sadie has spent her entire career dedicated to public service. Sadie's devotion to public finance, her exemplary leadership skills, and her willingness to go above and beyond make her an inspiration to others, and a natural recipient for the Excellence Award.

Sadie began her career at Skagit County in 1997 before she joined the Washington State Auditor's Office in 1998. Over the next 24 years, Sadie has held various positions of leadership at the State Auditor's Office working with both local governments and state agencies. Currently as a director, she oversees the teams who audit the state's financial statements and state agencies' federal award spending. She also leads the special investigation program, which includes local and state fraud investigations, the state whistle-blower program, and use of deadly force investigation compliance audits. She is a Certified Fraud Examiner and a graduate of Western Washington University.



*Sadie Armijo of the State Auditor's Office was honored for her professionalism, leadership and her devotion to public finance.*

"Sadie's professional commitment to accountability is matched by her enthusiasm for the work and the good humor she shares with peers and colleagues," said State Auditor Pat McCarthy. "She has inspired a new generation of auditors, and we are proud to count her as part of our team."

Sadie has always led with professionalism, good sense, and an excellent work ethic. Her devotion to public service is always at the forefront in her mind, and it directs her commitment to her work. Sadie knows how to make others feel valued. She is supportive of her staff and is generous with praise for others when it is due. Sadie encourages others, and she is always willing to hear what people have to say. Sadie enjoys seeing others grow and succeed. As an audit manager, Sadie hired or promoted, various employees who hold current leadership roles at SAO. Other people Sadie hired are now successful finance directors at various cities and special purpose districts in the state.

She was the inaugural chair of WFOA's Professional Development and Sustainability Committee, which the organization formed in 2016. Sadie began a program of job fairs, college career visits, and public outreach to encourage young finance professionals to enter public service.

We know that there are individuals working in public finance who are deserving of the excellence award. We need to hear about them from you. It's not too late to submit your nomination for the 2023 WFOA member excellence award! Check out our [website](#) for the award criteria, and an electronic submission form. Please submit your nominations today!

## Seeking WFOA Board Position Nominations



**By JACK BROYLES**  
Past-President

**W**FOA by-laws task the current Past President with leading the nomination process for new WFOA Board positions and position advancement within the Executive Board. The by-laws also state that any active member of WFOA may be nominated to a Board position. Qualified nominations will be presented at our annual Conference in Spokane for approval by the membership at our annual business meeting.

If you have ever felt called to take a more active role in WFOA or if you have questions about the duties and responsibilities of any board position, please feel free to contact me or any active Board member. Board membership is rewarding and will likely lead to a lifetime network of local government finance professionals and friends who are merely a phone call away. If you know someone interested in serving on the Board (this could even be you!), please contact me via [email](#) no later than June 18, 2023.

### THANK YOU TO OUR 2022 CONFERENCE BRONZE LEVEL SPONSORS



**RAYMOND  
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## Governmental Accounting Standards Board Projects



By **BRET BRODERSEN**

Professional Rules and Operational Standards Chair

**T**he Governmental Accounting Standards Board (GASB) has several current projects that may impact financial statement preparers. They are at various stages of their due process. More information is available at [CURRENT PROJECTS & PRE-AGENDA RESEARCH](#) ([gasb.org](http://gasb.org)).

The one that will likely have a big impact is the Financial Reporting Model review which is outlined in detail below:

### Financial Reporting Model—Reexamination of Statements 34, 35, 37, 41, and 46 and Interpretation 6

**Project Description:** The objective of this project is to make improvements to the financial reporting model, including Statement No. 34, *Basic Financial Statements—and Management’s Discussion and Analysis—for State and Local Governments*, and other reporting model-related pronouncements (Statements No. 35, *Basic Financial Statements—and Management’s Discussion and Analysis—for Public Colleges and Universities*, No. 37, *Basic Financial Statements—and Management’s Discussion and Analysis—for State and Local Governments: Omnibus*, No. 41, *Budgetary Comparison Schedules—Perspective Differences*, and No. 46, *Net Assets Restricted by Enabling Legislation, and Interpretation No. 6, Recognition and Measurement of Certain Liabilities and Expenditures in Governmental Fund Financial Statements*). The objective of these improvements would be to enhance the effectiveness of the model in providing information that is essential for decision-making and enhance the ability to assess a government’s accounting and to address certain application issues, based upon the results of the pre-agenda research on the financial reporting model.

The PRO committee of WFOA will be having sessions posted on the news tab of the WFOA website as they move along in the deliberation process.

If you are interested in serving on the PRO committee please email [Bret Brodersen](mailto:Bret.Brodersen@wfoa.org).

### GFOA CONFERENCE IN PORTLAND

The 117th Annual Government Finance’s Officers Association (GFOA) Conference is May 21 – 24 in Portland, Oregon. For registration information visit [117th GFOA Annual Conference](#). There will be 20 CPE Credit available.

## Updates from the Office of the Washington State Auditor

### Annual Filing Webinars

SAO’s Annual Filing System Webinar dates have been announced! Sessions for GAAP-based governments will be March 9 and 29, and for Cash-basis governments March 7 and 28. For registration information, visit <https://sao.wa.gov/barsannual-filing/filing-training-and-workshops/#online-filing-workshops>.

### Annual Filing Deadlines

Tuesday, May 30, 2023: Annual filing deadline for December 31, 2022, year-end governments.

Please note that staff is available to assist with filing questions, Monday through Friday, 8 am – 4 pm. For filing support please contact [LGCFeedback@sao.wa.gov](mailto:LGCFeedback@sao.wa.gov). SAO recommends that local governments begin filing their report early to allow adequate time for questions.

### Reminders

Fiscal Year 2022: Leases accounting and reporting implementation is now effective. For a list of all the changes for Fiscal Year 2022 accounting and reporting, please visit the GAAP and Cash “Overview of Changes” sections on our website.

For governments that joined the State of Washington’s Opioid lawsuit that settled in 2022, check out the State Auditor’s accounting and reporting guidance on our blog – or just search the site for “opioid lawsuit guidance.”

Subscription Based Information Technology Arrangements (aka. Leases 2.0) is effective for fiscal year 2023 reporting. Visit <https://sao.wa.gov/bars-annual-filing/coming-in-fiscal-year-2023-gaap-and-cash/> for more information.

### New Resource for Elected Officials and Appointed Boards

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.

SAO is here to help! As we mentioned during last fall’s #FraudWeek, we’ve created a new guide to help elected officials and board members understand their roles and responsibilities relating to fraud prevention in their governments.

Find this guide, called “Trust, but Verify,” in SAO’s Resource Library (<https://sao.wa.gov/improving-government/resources-database/>). It’s located in the “Fraud Prevention” category. It includes a special pullout page with three simple techniques to prevent and detect fraud and suggestions for how to respond if fraud is detected.