



2018 WSACA

Finance Conference

Mount Vernon, WA - Skagit County

3/27/18 – 3/29/18

Tuesday, March 27

8:00am	12:00pm	State Auditor – Cash Basis Reporting Class	Fidalgo Room
12:00pm	1:00pm	Lunch (on your own)	
1:00pm	1:30pm	Introduction & Welcome	San Juan Room
		<p>Jeanne Youngquist, Skagit County Auditor Skagit County Commissioner Ron Wesen Cindy Verge , Tulip Festival Director</p> <p>Cindy has been the Executive Director of the Skagit Valley Tulip Festival since 2003. She began her career with the festival in 1999 as its sponsorship coordinator, putting her communications degree from the University of Washington to good use. She enjoys welcoming people from all over the world to Skagit Valley every spring to take in our beautiful corner of the world.</p>	
1:30pm	2:00pm	Kelly Time & Benton County Grievance / Brenda Chilton, Benton County Auditor	San Juan Room
		The Benton Co Auditor will explain what “Kelly Time” is, and how an error in its calculation has created a problem for Benton County.	
2:00pm	3:00pm	State Auditor Updates – Pat McCarthy, State Auditor	San Juan Room
		<p>State Auditor Pat McCarthy will open the session with insights from her first year in office, plus current happenings. Tina Watkins, Brad White and Lisa Carrell will discuss the prior year county audits in review, upcoming areas of focus, newly applicable GASB’s including OPEB reporting. Sherrie Ard and Duane Walz will join in the conversation to showcase what’s happening in the Performance Center. Look forward to an engaging discussion on all topics, as State Auditor staff familiarize you with newly available resources designed to make reporting easier.</p> <p>Tina Watkins, CPA, Assistant Director of Local Audit Tina has been with the Washington State Auditor’s Office since 1994. In her current role she assists with statewide oversight and management of all the audits for local government. She has held many roles within SAO including Program Manager for Counties, Fire Districts, Ports, Conservation Districts and served as an Audit Manager for six years prior to becoming an Assistant Director of Local Audit. Tina has a Bachelor’s Degree in Business: Accounting from Portland State University.</p>	
3:00pm	3:30pm	Break	





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3:30pm

5:00pm

State Auditor Updates - Continued

San Juan Room

Brad White, CPA, Program Manager

Brad joined the State Auditor's Office (SAO) in 2010 as an Assistant State Auditor after 12 years of employment in higher education. He earned his Bachelor's Degree in Business Administration with an emphasis in professional accounting from Eastern Washington University. He also earned a Bachelor's degree in Liberal Arts with a concentration in political studies from Whitworth College. He obtained his Certified Public Accounting license in 2013. He became the Audit Manager of Team Spokane in March of 2016. Brad was recently promoted to the County Program Manager position for SAO.

Lisa Carrell, CPA, Assistant Audit Manager, has been with the Office of the Washington State Auditor since 2014. Lisa has led and supervised audits of both GAAP and cash-basis counties in her region. Lisa also has audit experience with cities, towns, public utility districts, hospitals, housing authorities, schools, educational service districts, risk pools, and other governmental entities and associations. Lisa serves as the statewide GAAP County Specialist and a statewide Pension and OPEB specialist, and previously served as the statewide County Assessor and Property Tax specialist. In her specialist roles, Lisa has helped develop guidance for both clients and auditors, given trainings to auditors and at association meetings, and worked collaboratively with the County Road Administration Board, Department of Revenue, Department of Retirement Systems, the Office of the State Actuary, Health Care Authority, and the Office of Financial Management on a number of emerging issues.





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Sherrie Ard, CPA, CFE is the State Auditor's Office Performance Center Manager. She works with the team to provide training, technical assistance and online resources to help governments solve problems and deliver high value in service to citizens. Sherrie has worked for the State Auditor's Office for more than 12 years. Besides working with the Performance Center, Sherrie worked on the fraud team as an assistant manager supervising and investigating complex fraud cases. She has also worked as an auditor and assistant audit manager where she had oversight for numerous financial statement, federal compliance and accountability audits. Sherrie received a bachelor's degree in Business Administration from Washington State University. She is a Certified Public Accountant and Certified Fraud Examiner.

Duane Walz joined the State Auditor's Office in 1994. He has played a key role in collecting and maintaining government financial data over the years. He is currently responsible for producing the Local Government Comparative Statistics derived from local government annual reports and is the primary administrator of SAO's Online Filing System that was created in FY2011. He also provides technical support and training to a wide variety of local governments. Duane received a Lean Six Sigma Green Belt in 2013.

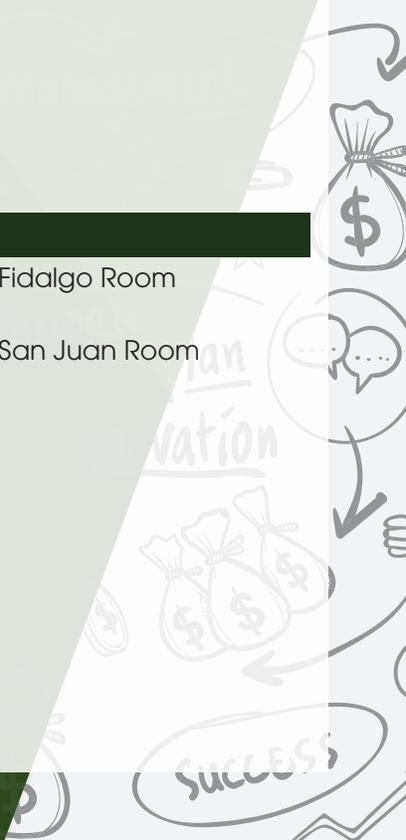
5:00pm 8:00pm **Dinner (on your own)**

Wednesday, March 28

7:00am 8:00am Breakfast Fidalgo Room

8:00am 9:00am **Annual vs Biennial Budgeting** San Juan Room

Counties are allowed to budget biennially in Washington, but few have made the switch. In the words of the very wise Lewis County Auditor, "So much energy is spent on the annual budget cycle that the key players have very little time to consider biennial budgeting as an option." In this session, a panel of persons experienced in biennial budgeting will discuss the benefits, the challenges, and how to make the switch





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Moderator **Milene Henley** is in the last year of her third term as San Juan County Auditor. She is withholding comment on whether there may be a 4th term. Prior to her current position, she owned and operated multiple businesses on San Juan Island. She has a bachelor's degree from a well-known East Coast university not known for its sports, and a Master of Business Administration from a well-known West Coast university well known for its sports. Both universities' colors are red, but both call them more pretentious-sounding synonyms for red. Milene is an Enrolled Agent, an obscure title meaning "tax preparer licensed by the IRS." She is the primary organizer of this conference agenda, but asks that you direct any complaints to Derek Anderson. Milene and George, her husband of 40 years, have two children who disappointed them greatly by moving back to the state of their birth, after their parents moved to Washington to get them out of that state.

Panelist **Shawn Hunstock** has been the Financial Services Manager for the Chelan County Auditor's Office since early 2017. He received a bachelor's degree in Accounting from Western Washington University in Bellingham, WA, a Masters of Taxation degree from Portland State University in Portland, OR, and is a Washington State Certified Public Accountant. Shawn has almost 25 years experience in public sector finance within state and local government and higher education, including over eleven years experience as a Finance Director at cities in Western WA. Shawn serves on the Professional Development and Sustainability Committee and the Education Committee of the Washington Finance Officers Association (WFOA). He produces the Comprehensive Annual Financial Report (CAFR) for Chelan County that has been successfully reviewed by GFOA thirteen years in a row. He also produces the annual countywide budget and participates in the budget development process.





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Wednesday, March 28 - continued

Panelist **Aileen Coverdell** is the Financial Administrator for Benton County, managing the general ledger, assisting with preparation the CAFR. She has been with the County for almost twelve years, working in the Public Works department, Sheriff's department and currently with the Auditor's department. Aileen is a Certified Public Accountant, graduating from Whitworth University in Spokane.

Panelist **Katrina Harris** started at the Cowlitz County Office of Financial Management in June 2014 as a Budget Analyst, and was promoted to Budget Manager in February 2018. With 26 years of governmental experience, Katrina brings many skills and abilities, along with experience in finance, accounting and human resources, to her position. Katrina has successfully secured \$917,616 in Community Development Block Grants for Cowlitz County, as pass-thru grants for subrecipient partnerships with Lower Columbia CAP and Southwest Washington Housing Opportunities of SW Washington, since 2014. Katrina achieved her Master's in Business Administration through Western Governors University and her bachelor's in Business-Human Resource Management, which includes the national SHRM HR Managers Certification. She has also been a board member of the Emergency Support Shelter since 2016. Katrina and Anthony, married 31 years, have a daughter Amanda, son Jeston, and 3 ½ grandsons (Brantley, Rhett, Reese and baby Pickle).

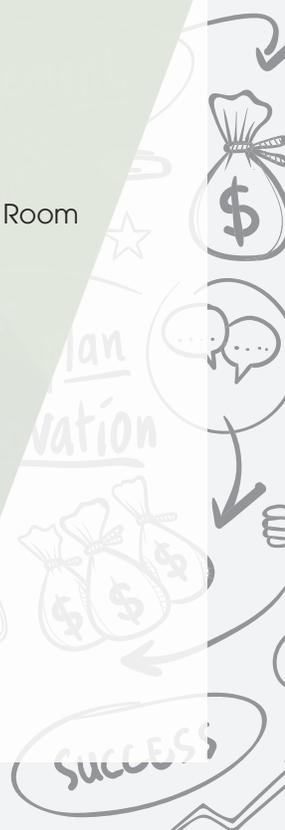
9:00am

10:00am

Budget Amendments

San Juan Room

Moderator **Milene Henley** is still thinking about whether to run for that 4th term. She admits that her favorite past job was owning and operating a boarding kennel, and that the auditing job pales in comparison. Still, it has allowed her to meet and work with many fine people across the state, many of whom are here today. If you have advice, please see her in the bar this evening.





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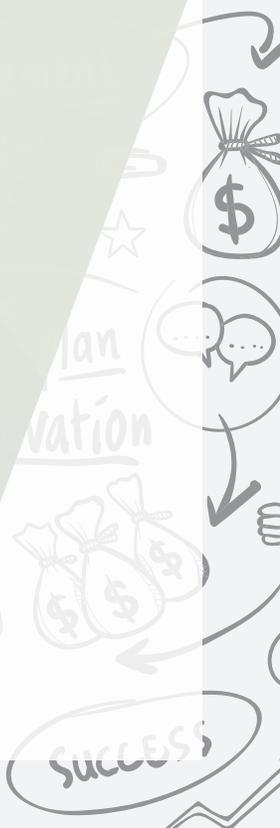
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Panelist **Rose Ann Carroll** has served is in the fourth year of her first term as Jefferson County Auditor. She began working for Jefferson County in the Treasurer's Office in January 1996. In 1998, she moved to the Department of Community Development as a permit technician, working her way up to become the office coordinator where she handled grant reporting, payroll, budgets and expenditures at the department level. She began working in the Auditor's Office as an accountant dealing with all funds at county level in May of 2012. Prior to serving the citizens of Jefferson County, she worked for Samsonite Luggage in Denver, CO, working her way up to assembly line master scheduler; she later worked for HR Textron in Santa Clarita, CA, as executive secretary to the vice president of manufacturing. Having grown up in the Pacific Northwest, specifically Neah Bay and Lake Ozette located in Clallam County, she and her husband, Mike, returned to Washington in 1995.

Panelist **Jill Shacklett**, Chief Deputy Auditor/Finance Manager for Pend Oreille County, recently celebrated 15 years with Pend Oreille County. She is excited to be participating on a panel for the first time.





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Panelist **Tom Westerman, Franklin County Director of Finance**, grew up in Richland, WA, and graduated from Richland High School. He attended WSU in Pullman for two years, majoring in mechanical engineering. It became evident that engineering was not his calling (read calculus & chemistry (OK - he was having a too good a time)), so he switched majors to accounting, attending Columbia Basin College for a year before graduating from Central Washington University in Ellensburg. He prepared the books for Theatres Northwest (DBA Chuck E. Cheese) for four years, then became the Administrative Chief Accountant with the Franklin County Auditor's Office. Twenty-eight years later, he is the Director of Finance at the County, having seen the department grow from two employees to eight. He has also witnessed the evolution of the personal computer, the County's legacy financial software, and the GASB. Tom is married to Lynn, a middle school teacher and his high school sweetheart. The two live in Kennewick and have a son and a daughter who live in Spokane. Tom's hobbies include cooking, hunting, fishing, gardening, bike riding, winemaking, home brewing and mosaics.

Panelist **Michele Jaderlund** is completing her first term as Auditor of Grant County and has 27 years of county experience. She graduated with honors from WGU while working full time. Her total commitment to serving the people she represents is the driving factor in her success.

10:00am 10:30am Vendor Break (w/ snacks)

10:30am 12:00pm **Budget Forecasting - Jim Dickman, Pierce County**

San Juan Room

Governments are increasingly under pressure to meet current year funding challenges particularly as it relates to the General Fund. This session will share one method for assessing the risk of current year funding and based on those assumptions forecast impacts on future funding cycles. An interactive model will be shared that quickly provides results on fund balance based on assumptions.





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Jim Dickman is the **Budget Manager of the Pierce County Finance Department**. The Finance Department recently combined Budget and Finance, Information Technology, and Risk Management into one department. He began his career as an auditor with the State of Alaska, Legislative Audit Division. Before assuming his current position, Mr. Dickman was the Audit Manager for Clark County Washington working in the Auditor's Office before working as Budget Director in the Budget Office. Jim Dickman is a Certified Public Accountant.

12:00pm 1:00pm Lunch Fidalgo Room

1:00pm 2:00pm Budget Topics Roundtable San Juan Room

After a morning of budget topics, this session will give attendees the opportunity to share ideas on a variety of additional budget topics.

Moderator **Milene Henley** comes from a family that enjoys loud, rambling discussions around the dinner table. She blames the family for her enjoyment of good discussions, and her willingness to speak freely and frankly.

2:00pm 3:00pm **New Local Records Grants Program – Mark Vessey, Local Records Grant Coordinator** San Juan Room

State Archives' first round of applications for the new local records grant program generated an "amazing" response in applications and interest, along with the expectation that momentum will continue through the second and third rounds. This session will talk about the implementation of the grant program, the funding source, the grant cycles and the first round of applications.

Mark Vessey, Local Records Grant Coordinator with the Washington State Archives, Office of the Secretary of State, has over 20 years of service in state government working in the areas of heritage outreach, history education and grant administration with the State Historical Society.

3:00pm 3:30pm Vendor Break (w/ snacks)





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3:30pm 5:00pm **New Paid Sick Leave Reimbursements - Eva Coblentz, L&I Paid Sick Leave Specialist** San Juan Room

On Nov. 8, 2016, voters in WA State approved Initiative Measure No. 1433 (I-1433); which increased the state minimum wage, requires employers to pay all tips and gratuities to employees and introduces a new paid sick leave law. Come find out what employers responsibilities are as the new paid sick leave law went into effect on January, 1, 2018.

Eva Coblentz, Paid Sick Leave Outreach Specialist with the Washington State Department of Labor and Industries, provides outreach and education pertaining to WA Initiative I-1433. She has a critical role in developing policies and procedures and an on-line Employer Resource Center, which will enable employers to easily adopt and comply with Washington's new paid sick leave law. Prior to joining the department, she was in Costa Rica on a three year sabbatical traveling Central America and was a former Washington small business owner. She holds a Master's in Public Administration and Bachelors in Business Administration.

5:00pm 6:00pm Break

6:00pm 8:00pm Dinner

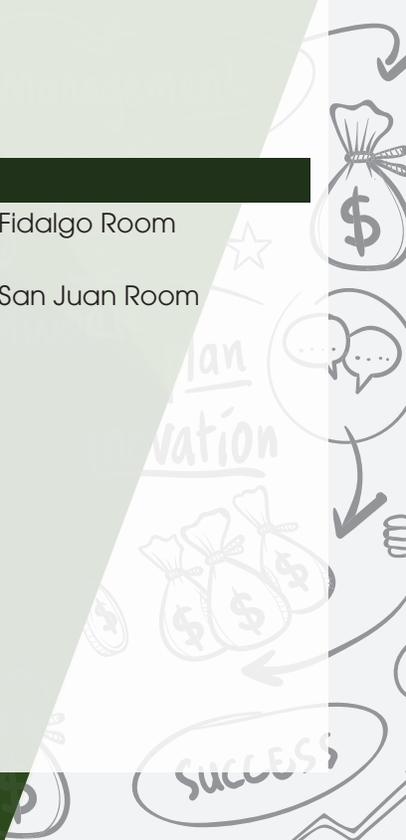
Thursday, March 29

7:00am 8:00am Breakfast Fidalgo Room

8:00am 9:00am **"What are Small & Attractive Assets, Anyway?" - Aileen Coverdell, Benton County** San Juan Room

What are small and attractive assets and why do we have to track them? Benton County will discuss its recent experience and its newly-minted policy.

Aileen Coverdell is the Financial Administrator for Benton County, managing the general ledger, assisting with preparation the CAFR. She has been with the County for almost twelve years, working in the Public Works department, Sheriff's department and currently with the Auditor's department. Aileen is a Certified Public Accountant, graduating from Whitworth University in Spokane.





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9:00am 10:00am **Fraud in the Workplace – Sandy Perkins, Chief Deputy Auditor, Skagit County** San Juan Room

This session will provide an overview of various types of fraud in the workplace, how these frauds are perpetrated, and what internal controls can be implemented to mitigate the risk of fraud.

Sandy Perkins, Chief Deputy Auditor of Skagit County, has been an auditor and fraud investigator in various industries for the last 25 years. She has been a Certified Fraud Examiner since 2002 and has a Bachelor's degree in Economic Crime Investigation.

10:00am 10:30am Break

10:30am 12:00pm **Clothes & Cars – “What’s Taxable?” - Brad Posenjak, City of Wenatchee Finance Director** San Juan Room

This session will discuss major categories of fringe benefits that the IRS may look at if you are audited. Most Counties have put in place some level of fringe benefit tracking and taxing. Relying on the vast experience of these counties, we will discuss the IRS fringe benefit rules, complications of implementing the rules, and whether the effort is worth the risk. Topics to explore include: personal use of vehicles, cell phones, clothing allowances, gifts/awards, and meal reimbursements. Have your questions, criticism, and opinions ready to fire!

Brad Posenjak has been the **Finance Director for the City of Wenatchee** since January 2017. Prior to this, he worked 13 years for Chelan County as the Financial Services Manager and Chief Deputy Auditor. Brad received degrees in Accounting and Finance from Corban University and is a Certified Public Accountant (CPA). He currently serves as Vice President of the Washington Finance Officers Association. As testament to his lifelong pursuit to push the envelope of materiality, the State Auditor's Office has endearingly described Brad as “lacking professional judgement.” Brad lives in Wenatchee with his wife of 16 years and 5 children who have an average age of 13.01.

12:00pm 12:30pm **Conference Adjourned**

