



**Office of the Washington State Auditor
Pat McCarthy**

**Local Government Advisory Committee (LGAC)
Meeting Minutes
December 6, 2023
9:00am – 11:00 am
Virtual Meeting – Microsoft Teams**

Members in attendance:

Brodersen, Bret (WFOA) | Clark, Kathy (Housing) | Corin, Shannon (WFOA) | Gall, Sheila (AWC) | Goodrich, Scott (WPPA) | Hendren, Alisha (SCCFOA) | Jimenez, Grace (WSAC) | Kelly, Mitchell (SWFOA) | Kinley, Leana (WCCMA) | Knudson, Erin (WSTA) | Lundeen, Ann (WACO) | McMillan, Sandi (WASWD) | Olander, Scott (AWPHD) | Payne, Randy (WAPUDA) | Robacker, Tanya (Fire) | Scott, Jill (WFOA) | Williams, Jason (ESD)

Members absent:

Excused: Tellers, Stacie (SAO, Chair) | vacant AWC position

Unexcused: Hunt, Heidi (WACO) | Huynh, Phung (PSFOA) | Pohle, Derek (CRAB) | Rupe, Sara (OFM) | Steffen, Philip (WPTA)

Other attendees:

Booher, Debbie (Poulsbo) | Hill, Shawn (Grays Harbor County) | Lowell, Eric (MSRC) | Pascoe, Jerica (Ellensburg) | Rogers, Danette (Transit) | Turntine, Cori (Conservation District) | Zhang, Wenju (Bothell) | Cami Schmidt (Transit) | Kimberly Wilson (Housing) | Mary Stimson (Library) | Timothy Maule (Fire)

SAO Staff in attendance:

Browning, Roxann | Collins, Kelly | Cowgill, Christie | Crouch, Olivia | Kostick, Niles | McCarthy, Pat | Montgomery, Ryan | Pagio, Kayley | Rooney, Keri | Vandenburg, Vivian | Watkins, Tina

Call to Order

The Committee meeting began at 9:00am, held via Teams. The meeting was called to order by Christie Cowgill, Assistant Audit Manager for Local Government Support Team, facilitating the meeting on behalf of Stacie Tellers, Committee Chair who is unavailable for this meeting.



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Welcome and Attendance

Christie welcomed everyone. Attendance was taken via the Teams attendee list and verbal notification for attendees calling in via phone.

Approval of Minutes from October 2023

The minutes previously distributed via email with a link to the SAO LGAC webpage where the draft minutes are posted were presented.

Motion to approve the October 2023 minutes was made by Bret Broderson and seconded by Ann Lundeen. The appointed committee members approved the minutes with no corrections or changes, unanimously.

SAO Executive Update

Washington State Auditor, Pat McCarthy, provided the SAO executive update to the Committee. She thanked everyone for joining the meeting today and taking their time to participate in the Committee. She gave a shout out to all SAO staff for their help at WFOA and making it a valuable experience to the attendees. Highlighted Kayley's presentation on the improved annual filing system. She is so full of joy and her enthusiasm is infectious. The response was affirming, and we look forward to the system coming in 2024. SAO continues to prioritize performing timely audits, mentioning that good communication and relationships are key. We are getting ready and looking forward to the upcoming legislative session.

BARS Updates and Discussion

Christie advised the committee that the December 2023 BARS update list from the October 2023 meeting is the final list, no new or changed items.

Vivian Vandenburg, Assistant Audit Manager for the Local Government Support Team, provided an overview of the preliminary list for the December 2024 update. Vivian provided a brief overview of each item.

The BARS group provided the overview of the GASB Statements handout to the committee (see attached) and the potential impacts on both the GAAP and Cash manuals. Olivia Crouch, Assistant Audit Manager for the Local Government Support Team, discussed the update for GASB 94. Originally this statement was marked as not applicable to Cash basis governments, but that has changed, and Cash basis governments will need to implement the accounting change.



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Kayley Pagio, Assistant Audit Manager for the Local Government Support Team, provided an update on the annual filing system rewrite project and presented a walk-through of the refreshed system. Mitchell Kelly asked a question regarding DOT requesting the same information that governments report to SAO and wonders why that is. Kayley advised that SAO will look into this and report back. A copy of the slides presented today was requested. Kayley responded that she unable to share the ones from today but will be able to share a complete slideshow and a recorded version of the webinar in January on our web page. No other questions or feedback.

Christie opened the floor for questions, comments, and concerns related to BARS, GASB, or Annual Filing. Nothing was brought forward.

SAO Resources

Niles Kostick, Manager for the Center for Government Innovation, provided an update on the new and updated resources from SAO. The center is looking forward to 2024. They are developing Cyber Training and updates to FIT. New resources will be coming in the spring. A return of some key features to FIT and conference planning attendance for 2024. The Center would like to ask what session topics would be helpful. A couple of topics suggested include: Going Paperless and meeting records retention, continued internal controls with a focus on newly elected and staff roles, a comprehensive contract checklist from proposal to close-out and continue with federal grants management help.

Questions or comments for the Center, email center@sao.wa.gov

Open Discussion

Christie opened the floor for the discussion period, beginning with proposed 2024 Meeting Dates:

- a. Proposed 2024 Committee Meeting dates –
 - i. Wednesday, May 1, 2024 9:00-11:00am
 - ii. Wednesday, October 2, 2024 9:00-10:30am
 - iii. Wednesday, December 4, 2024 9:00-11:00am

There were no objections to the proposed 2024 Committee Meeting dates.

Meeting adjourned at 10:12 am.