

**Virginia Local Government Auditors Association
Minutes of the VLGAA Executive Committee
Hanover County
February 22, 2008**

Chris Pietsch, newly elected President, called meeting to order at 10:20 am.

In attendance were the following individuals:

Sharlene Wrenn, Secretary
Gretchen Hudome, At-large Board member
Drew Harmon, Immediate Past President
Deborah Eggleston, Membership Chair
Jay Poole, Newsletter
Umesh Dalal, Fall Conference Chair
Kathy Seay, Member Host

Secretary's Report

Sharlene Wrenn presented the secretary's report of the Business meeting of the membership held at the Fall Roundtable in the County of Henrico. The minutes were approved as submitted.

Treasurer's report

Drew Harmon presented the treasurer's report in the absence of Dawn Hope. The ending balance as of December 31, 2007 was \$8,046.72. There were no disbursements during the month of December. A \$2,000 awards and gifts deposit represented a gift from Cherry Bekaert & Holland to supplement the 2007 Spring Conference held in Chesapeake featuring Cynthia Cooper. The Fall Roundtable held in Henrico County cost between \$350 and \$400.

As of February 21, 2008 there were 77 paid members for the 2008 calendar year.

Drew will mail signature cards to Chris Pietsch for signing. Umesh brought 3 boxes of records previously held prior treasurer, Randi Ricco-Clifford and will transfer to Drew for Dawn Hope immediately after the meeting.

Chris stated that John Fout will do audit for 2007. The question was raised do we still audit CPE? Gretchen Hudome responded, no. It was discussed that by-laws have to be revised to reflect this change. Also, the Quality assurance committee has been disbanded and that change needs to be reflected in the by-laws. We plan to issue by-law changes with the announcement of the Fall meeting. By-laws state that we must issue proposed

changes in writing at least 30 days prior to a vote. The membership will vote at the Fall Conference to be held in Richmond.

It was properly moved and seconded to accept the treasurer's report.

FALL CONFERENCE

Umesh Dalal presented the Fall conference proposal. He first asked if the conference should be one or two days. It was discussed that we normally hold one day sessions. However, there have been times when the conference was two days for instance in Roanoke because of the distance and Va. Beach because of the location. It was noted that the one day conferences are better attended.

Gary Blackmer, City Auditor, City of Portland, OR. has agreed to be a presenter at the Fall conference on the topic of audits that bring value; auditing what matters. Umesh and Gary will be presenting jointly at the ALGA conference to be held in Philadelphia in May on this topic. Gary is elected and would bring a different perspective.

Also, there is a possibility that the Baltimore Inspector General from Maryland might be a presenter at the Fall conference. He obtains national coverage on Fraud. This could possibly take one half of day.

Gretchen Hudome suggested a presentation on immigration since that currently a hot topic. It was also suggested that we might touch on the Yellow book since it applies to audits beginning in 2008.

We stated that the program should be six hours of CPE.

Umesh presented a spreadsheet of five venues contacted. We agreed that the Sheraton Park South was the preference.

The budget presented reflected a cost to attendees of \$75. We need to include travel and hotel fees for the speakers.

We will start with a continental breakfast. We said usually there is a greeting from the Mayor or City Council, followed by session, break, session, lunch with brief business meeting, session, break, session, ending.

The price will include breakfast, lunch and afternoon break.

Dates available are Oct 6 (Monday), 17 (Friday) and 20 (Monday), 27 (Monday), and 31 (Friday). Gretchen Hudome stated the IIA District Conference may be around October 23 and 24 in Va. Beach. Kathy Seay stated that the National State Auditors Association (NSAA) IT conference will be held October 6, 2008.

We agreed that Friday October 17, 2008 would be the best date.

It was suggested to do something after the conference like cook out but most did not feel this would work; perhaps a happy hour before or after the conference might be a better alternative. People could choose whether or not to participate.

The cost to attend should be kept between \$75 to \$85 and we will market in advance. It was suggested that we be sure to include the state auditors on mailing list. Jack Spooner is the State Auditor for Va.

It was suggested that Umesh ask the hotel to waive meeting room fee. Umesh will finalize the details and pass around through email for approval.

SPRING CONFERENCE

The Charlottesville location for the Spring conference did not work out because the Lynchburg audit shop was not able to work with the planning.

Chris stated that the Richmond Chapter of the Association of Government Auditors (AGA) wanted to team up in May for a joint program. The VLGAA would be responsible for 3 hours of CPE. If this could be done in early May, that might work. Possible speakers/topics suggested:

- Auditor of Public Accounts
- Wanda Wallace
- GASB 49 on pollution remediation
- Ed Mazur – previously V-P of Finance at Virginia State University and the GASB
- KPMG said pollution will be a big topic – will it have impact, if so, you must account for such impact; has to hit a threshold, etc.
- GASB update – sales and receivables
- Tie in professors would be good, ie: Doug Ziegenfuss of Old Dominion University
- Va. ACL Users group

Chris will contact the AGA to try to coordinate, get dates, etc. to see if it is feasible to do something in the Spring of 2008.

The ALGA national conference will be held on May 18–20, 2008 in Philadelphia, PA.

The Va. Association of School Business Officials' Spring conference will be held in Va. Beach in May (May 11-13, 2008).

By-laws say we must have a meeting of membership and offer CPE.

VICE PRESIDENT VACANCY

Chris addressed the fact that because of Randi Ricco-Clifford's resignation, the Vice Presidency remains vacant. Umesh was asked if anyone else was interested from the City of Richmond. Umesh stated that they currently have five vacancies so he would have to say – NO. He also mentioned that Richmond is trying to start an investigative unit.

Jay Poole stated that since it was at this point a one to two year commitment, he will see if Darren Padilla or Tony Markun from Chesapeake would be interested. Jay felt that the position would be a good fit for Tony because had expressed an interest in the VP opening. There is also a new school auditor from Va. Beach. She was previously with KPMG and the City of Portsmouth finance department. However, we felt it was best to give her a chance to get acclimated before asking her to hold an office.

If we are unable to find anyone, Umesh will see what he can do from his shop. If necessary, Sharlene will contact the Henrico County audit department to see if anyone is interested. We could also reach out to the City of Newport News.

Jay will ask Tony and call the secretary with his decision. (**NOTE:** Jay called Sharlene Wrenn at 2:00pm on February 22 stating that Tony Markun had accepted the position of Vice President)

MEMBERSHIP COMMITTEE

Deborah Eggleston presented the membership report. We currently have 77 members. The second requests gained three new members from Norfolk, Newport News and Richmond. Nineteen members have not renewed. Often times, members renew when registering for the conference. We discussed including \$15 to receive member rate for Fall conference; however, it was felt this is a confusing process and since we will be targeting state auditors they will be less likely to maintain membership.

Deborah also stated that Sherry Ariail requested any information for the website.

Website information to include –

Chris Pietsch and Drew Harmon are on the nominating committee

The Quality Assurance committee is inactive and therefore should be removed

NEWSLETTER

Jay Poole reminded the executive committee that the Winter 2008 would be his last newsletter.

Items to include in newsletter:

1. Fall Conference announcement. Looking for 6 hours of CPE.
2. Still considering Spring Conference
3. Don't need any articles because he will do a major spread on the retirement of Joanne Griggs, City Auditor of Va. Beach

Lou Lassiter is coordinating the ALGA Lifetime Achievement Award application for Joanne Griggs. Gretchen Hudome will also send Jay information about Joanne for the VLGAA.

Jay stated this marks 10 years that the City of Chesapeake has issued the VLGAA newsletter and Wanda Joyner is the face behind the publication. He hopes that we will recognize her for her years of service.

We will present Wanda with a Certificate of recognition (Jay Poole supplied Sharlene Wrenn with wording for certificate) and a \$50 gift card.

Suggestions for retirement gift for Joanne Griggs:

A \$50 gift card to restaurant or Totally Wine (Gretchen will handle)

VLGAA members attending the ALGA national conference could take her out to dinner one evening and present her the gift card with a certificate (Gretchen will supply Sharlene Wrenn with wording for the certificate)

After the Winter publication, the newsletter will be issued by Drew Harmon, City of Roanoke. Drew asked about the frequency of issue. Jay stated:

1) Winter 2) Spring 3) Fall

The Hanover County audit shop will be featured in Spring newsletter. The City of Va. Beach or possibly Va. Beach Public Schools will be featured in fall. It was stated that the City of Hampton just hired an auditor for the first time, Terri Tennessee. Also, Bedford County is interested in setting up auditing shop. Jay will send materials.

BYLAWS

Revisions needed:

Deletion of Quality Assurance committee

CPE audit requirements

Presidential duty for liaison with VGFAO because this is not occurring

Legislative Committee – we will reach out to Joanne Griggs to see if she is still interested in working on this committee

Drew will circulate a draft for revisions to the by-laws. Once finalized, the by-laws will be sent out for review by the membership with the Fall conference registration.

AUDIT COMMITTEE

Chris will take 2007 records to John Fout of Fairfax County to perform the audit.

ROTATION FOR MEETINGS

The next meeting rotations are:

Newport News
Chesterfield
Prince William

Chris will contact these locations to let them know.

Meeting adjourned at 12:00 for lunch.