

Virginia Local Government Auditors Association
Minutes of the Executive Committee Meeting
50 Kingsmill Road, Williamsburg, VA 23185
February 9, 2024

The VLGAA Executive Committee convened a regular meeting on Friday, February 9, 2024 at 9:13 a.m. at the DoubleTree by Hilton, Williamsburg, Virginia.

Attendees:

Yolanda McCoy, President
Vaughan Crawley, Secretary
Karen Woodson, Treasurer
Shontavious Lovett, At Large Member
Steve Sanderson, Past President/Nominating and Communications Committee
Lyndon Remias, Spring 2024 Conference
Angela Baxter, Fall 2024 Conference
Ryan Gartin, Communications Committee

Absent:

Tony Markun, Bylaws Committee
Sharon Pribadi, Audit
Bret Lewis, Membership

Yolanda McCoy, president, called the meeting to order at 9:13 a.m, presented the agenda with no changes suggested, and thanked the members for attending.

Approval of Prior Meeting Minutes

Vaughan Crawley, secretary, presented the minutes of the Business Meeting of the Membership held on September 22, 2023 during the VLGAA's 2023 Fall Conference. The minutes were approved as presented.

Treasurer's Report

Karen Woodson, treasurer, presented the Treasurer's Report as of December 31, 2023. The report was approved as presented.

Karen then covered the following related to the finances:

- (a) The January activity included payment of the Star Chapter renewal which was almost \$1,200. The fee is going to \$19 monthly and the percentage charged for transactions also increased.
- (b) Yolanda is being added to the bank account after the meeting.
- (c) She and Yolanda will be talking to the bank about other options for moving a portion of the funds (\$10K or \$15K) to a higher yield short-term instrument. She noted that there is currently no fee on the bank account.
- (d) She reviewed the results of the 2023 fall conference noting that there was a net loss of \$1,758.01 which the Board was prepared to absorb. The largest expense was the speaker cost.
- (e) She coordinated with Sharon Pribadi for the annual audit. She was done with most required items and will be mailing items next week so Sharon's office can perform the procedures.

Spring Conference

Lyndon Remias, conference host, discussed the upcoming conference scheduled for 4/15 and 4/16. The 2-day event would provide for 16 hours of CPE. ALGA will be sponsoring the peer review training on day 2 and would not allow the VLGAA to serve as sponsor/host. As such there were 2 contracts for the hotel and there would be two separate registration links for the 2 days.

Lyndon would send the planned agenda next week for Day 1. The conference will include topics such as AI and organization risk; emotional intelligence and leadership; and data analysis. Two emails have been

sent so far. They are going to non-members who have attended events in the past.

The main costs would be the speaker gifts as there were no speaker fees. Other hotels were considered but the selected venue provides free parking, no rental fee for the room, and just requires food costs.

Fall Conference

Angela Baxter, conference host, noted that they were planning for the event. The locations in Hanover are limited. The Tavern has limitations as they are closed Monday and Tuesday and reserved on Fridays for weddings. As such, Wednesday and Thursday are the only options. The local Bass Pro Shop has conference space options but is not reasonable for governments. The team will be avoiding the known dates for the annual Williamsburg Advanced Fraud Academy (being held in September-9/16 and 17) and the IIA Mid-Atlantic conference. Speakers being considered include Mike Taylor and Drummond Kahn. Topics being considered include the IIA's new international standards and 2024 Yellow Book and how they apply to small, medium, and large audit shops.

Committee Chair Reports

- Audit – It was reiterated that Karen is coordinating.
- Bylaws and Operations Manual – Yolanda noted a number of items suggesting that a separate meeting was needed to go through the operations manual. She noted there are draft amendments on the website. Steve noted that he will pull that down. The meeting schedules need to be revised as there is mention of a July meeting that is not routinely held now. The Operations Manual mentions monthly bank reports are sent to the president. However, Karen noted this practice had been added to help cover the Treasurer because of limitations with the financial aspects of the old registration system. The monthly reporting is no longer as critical because of better controls and reporting in the new system.
- Membership – There are currently 70 members – 6 new and 16 hadn't yet renewed.
- Nominating Committee – It was noted that Chassidy Comer who had been elected Vice President was no longer eligible to serve as she had left the City of Richmond to work for a state university. It was also noted that Ryan Gartin had expressed willingness to learn the duties of the treasurer to eventually move into that role.
- Communications – Steve worked on registration emails and will assist with whatever communications are needed. He also noted that group registrations are possible. It was noted that there are 19 currently registered for the conference.
- Education Program – The board discussed the concept of having 1 conference per year – possibly a 2-day event in VA Beach. Other localities could assist with pulling the planned program together but avoid the pressure of having to negotiate hotel contracts, etc. It was agreed that this would be discussed with the membership at the spring business meeting.

Other Business

None

There being no further business, the meeting was adjourned at 10:36 a.m.

Respectfully submitted,

Vaughan Crawley
VLGAA Secretary

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Addendum to Minutes
Summary of Interim Executive Committee Actions
since February 9, 2024

Since the February 9, 2024 Executive Committee Meeting, the VLGAA Executive Committee took action via email correspondence which is summarized as follows:

- On February 20, 2024, Yolanda asked the Board to approve Lyndon's proposed conference agenda.
- On February 21, 2024, Yolanda confirmed to Steve that the spring conference agenda had been approved and could be posted and emailed.

On March 18, an Executive Committee Teams Meeting was held to discuss filling the VP position. Attendees included Yolanda McCoy, President; Vaughan Crawley, Secretary; Karen Woodson, Treasurer; and Shontavious Lovett, At-Large Member. The following was discussed:

- Chassidy Comer, previously elected VP, was returning to local government and would be eligible to fill her elected position. There was discussion about the amount of time she'd be able to gain experience before having to move into the role of president. Chassidy had noted that she was fine as long as Yolanda was available for guidance. It was agreed that a slate could be presented in the fall with an option for Yolanda to serve a 2nd term to allow Chassidy to get more experience.
- It was also noted that an issue had come up during the annual audit about the type of procedures being performed and the wording in the bylaws. The bylaws noted an audit was required rather than agreed-upon procedures as had been performed in the past. The assigned auditor was not comfortable proceeding with the AUP. Yolanda had provided an ok to proceed with an audit so the process could keep moving. The wording in the bylaws can be revisited in accordance with the required process.

Respectfully submitted,

Vaughan Crawley
Secretary