

Virginia Local Government Auditors Association
Minutes of the Executive Committee Meeting
50 Kingsmill Road, Williamsburg, VA 23185
January 31, 2020

The VLGAA Executive Committee convened a regular meeting on Friday, January 31, 2020 at 9:00 a.m. at the DoubleTree by Hilton, Williamsburg, Virginia.

Attendees:

Angela Baxter, President/Bylaws
Tammy Dantzler, Vice President
Vaughan Crawley, Secretary
Karen Woodson, Treasurer
Steve Sanderson, At-Large Member/Communications Committee
Greg Akers, Past President/Nominating
Lyndon Remias, Spring 2020 Conference/Education
Lou Lassiter, Fall 2020 Conference
Tony Markun, Bylaws and Operations Manual Committee

Absent:

Bret Lewis, Membership
Sharon Pribadi, Audit
Ryan Gartin, Communications Committee

Angela Baxter, president, called the meeting to order at 9:07 a.m., presented the agenda with no changes suggested, and thanked the members for attending. Attendees paused to get breakfast and reconvened.

Approval of Prior Meeting Minutes/Secretary Report

Vaughan Crawley, secretary, presented the minutes of the Business Meeting of the Membership held during the fall conference on September 20, 2019. Vaughan also presented an addendum outlining a summary of interim actions taken by the Committee via email since the September meeting related to dues for 2020. The minutes including the addendum were approved as presented.

Treasurer's Report

Karen Woodson, treasurer, covered the following items in her report:

- (a) She noted that the transition between presidents regarding signature cards and electronic view access to the bank account would be taking place later that day.
- (b) She reviewed a handout related to the fall 2019 conference which had been revised from an earlier email due to an error. There was a net gain of \$873.94 but the full amount was not available to spend as the VLGAA's new event management vendor, 123, holds a reserve for a specified time period before releasing funds.
- (c) She noted that she had been in contact with Sharon Pribadi in preparation for the annual audit. Sharon was ready to begin as soon as she received the data.

Greg Akers, past president, had prepared and distributed some draft procedures related to VLGAA's new event management system with information on fees and the necessary routine monitoring needed related to the available financial activity reports. Karen noted that she does not access the system for segregation of duties purposes but gets reports from the president. Greg shared how he summarized activity monthly and asked for review and feedback on the draft procedures. He noted there were two people in the system with full access. There is the ability to balance reports (conference and membership) to actual financial activity.

Karen presented the treasurer's report for the month ended December 31, 2019. The ending balance was \$21,980.70. The report was accepted as presented. She noted that a payment had been made during January for the upcoming 2020 fall conference being hosted by Richmond.

(d) For purposes of short-term and long-term strategic planning and use of the reserve, Karen noted that VLGAA had approximately \$1,900 of fixed expenses consisting of the website fee, insurance, etc. There was usually \$1,600 - \$1,700 from membership income. The following ideas were discussed:

- Can VLGAA do ALGA webinars as a group at group rate to help members (especially the smaller offices)?
- Do drawing for free registration to attend VLGAA conference. *It was agreed to start this practice in the spring.*
- Enhance the website
- University outreach about the profession (e.g. booth) - it was noted that Longwood requires an internship to graduate; ODU does career fairs in the fall with accounting/business focus
- Has VLGAA considered assisting charities? - never before
- Contest to send someone to ALGA via paid registration

Spring Conference

Lyndon Remias, conference host, confirmed that the 2020 Spring Conference was scheduled for Friday, May 1 at the Holiday Inn & Suites North Beach. He reviewed his proposed budget documents indicating that some of the costs may not be incurred but were included to be conservative. He noted that 20 rooms had been reserved and they normally sell out. Lyndon reviewed the topics and speakers indicating they were still being finalized. The board approved leaving a higher registration fee from the previous registration system to be conservative.

Fall Conference

Lou Lassiter, conference host, reviewed details for the planned fall conference scheduled for September 25th at the Delta Hotel Marriott in Richmond. Lou requested that any speaker ideas be submitted by email. Potential topics being considered included updates on APA, JLARC, and regional jails. Lou indicated his team's budget included parking at \$10/head (negotiated from \$15 to \$10) as they wanted to offer free parking to attendees.

Committee Chair Reports

Education Programs – It was agreed to publicize “save the dates” for the Spring and Fall conferences. The following is the planned upcoming schedule for hosting conferences:

- Spring 2021 – Virginia Beach Public Schools
- Fall 2021 – Chesterfield
- Spring 2022 – Virginia Beach Public Schools
- Fall 2022 – Hanover
- Spring 2023 – Norfolk (possibly...Tammy to consider)

Tony also mentioned that the Williamsburg Fraud Conference was scheduled for April 29-30 and could be publicized to departments.

Audit – Karen noted that all was on track as discussed in her Treasurer’s Report.

Bylaws and Operations Manual - Tony agreed to stay on the committee. It was noted that the documents should be ok since they had just recently been updated. The only potential enhancement relates to the inclusion of the 123 Sign Up procedures.

Membership – Lou provided an update from Brett. 80 individuals had signed up and 17 prior members had not renewed. There were 5 new members including individuals from Norfolk, Fairfax, and Richmond Public Schools. Everyone was asked to encourage membership in the organization.

The Committee discussed some downsides to the new system (e.g. not being able to renew groups all at once and the same with conference registrations). A positive was noted in that the system prompts for membership when registering for conferences. It was also noted that Brett needs to activate membership for check payments.

Nominating – There was no report as of this meeting.

Communications – This committee used to be the Newsletter Committee. Lyndon had done the newsletter in the past. There is currently no true chair. Steve Sanderson volunteered to help Ryan Gartin with the design of the website with a hope to soon be able to share some draft website changes.

There being no further business, the meeting was adjourned at 10:49 a.m.

Respectfully submitted,

Vaughan Crawley

Virginia Local Government Auditors Association
Addendum to Minutes
Summary of Interim Executive Committee Actions
since January 31, 2020

Since the January 31, 2020 Executive Committee Meeting, the VLGAA Executive Committee took action via email correspondence which is summarized in this addendum to the minutes.

On Monday, March 16, 2020, Angela Baxter, president, notified all Executive Committee members that she and Lyndon Remias, spring conference chair, had conferred. Based on CDC recommendations that events of 50 or more people scheduled in the next 8 weeks be canceled due to the COVID-19 pandemic, they agreed that the VLGAA Spring Conference needed to be canceled. They were working with the hotel to cancel the event and using the event system to issue refunds to those who had already paid.

On Monday, April 6, 2020, Angela notified the board that spring conference refunds had been processed. Additionally, due to the pandemic, Sharon Pribadi, Audit Committee, had requested an extension for completion of the annual agreed-upon procedures review of VLGAA's records. The review was normally completed by March 31st. The request had been granted.

On Wednesday, June 3, 2020, Angela presented the Executive Committee with the options for handling the fall conference given the uncertainty presented by the ongoing pandemic and the fact that a contract had already been entered with a Richmond area hotel. By email vote, the Board agreed to pursue the option of rebooking the date within a year (possibly to September 24, 2021) as allowed by the hotel rather than canceling and losing a percentage of the contract amount or holding out further to see what might happen.

On Wednesday, June 17, 2020, Angela shared a draft communication informing members of the canceled fall conference, providing the annual agreed-upon procedures report, and informing that all Board members had agreed to stay in their roles for an additional year given the circumstances. After feedback, the message was disseminated by the Membership Committee Chair on Tuesday, June 23, 2020 through the membership and event management system.

Respectfully submitted,

Vaughan Crawley
Secretary