



**Thursday, October 8, 2019
8:30 a.m. – 12:00 p.m.
Board of Directors Meeting**

Call-in: 16699006833
Meeting ID: 308 062 362

Join Zoom Meeting:

<https://zoom.us/j/308062362?pwd=ODN4cGhXUGN2Wmw4aWthZVJOMDQ4dz09>

1. Introduction
 - a. Welcome/Roll Call
 - b. Additions to Agenda
2. Consent Items 8:35 a.m.
 - a. Approval of minutes from Sept 2019
 - b. CSMFO 2018 Tax Return
3. Discussion/Action Items 8:40 a.m.
 - a. Membership Survey Report (Grace Castaneda)
 - b. Certification Report (Margaret Moggia/Bill Statler)
 - c. Student Engagement Future (Jennifer Wakeman)
 - d. [CSMFO App](#) (Richard Lee)
 - e. 2020 Annual Conference Budget (Steve Heide/Janet Salvetti)
 - f. Preliminary 2020 Operating Budget (Steve Heide/Melissa Manchester)
 - g. CSMFO Subcontract Executive Director Report (Margaret Moggia)
4. Committee Reports 10:50 a.m.
 - a. Administration (Kate Zawadzki)
 - b. Career Development (Laura Nomura)
 - c. Communications (Marcus Pimentel)
 - d. Membership (Grace Castaneda)
 - e. Professional Standards (Jason Al-Imam)
 - f. Program (Ronnie Campbell)
 - g. Recognition (Sara Roush)
 - h. Technology (Matt Pressey)

5. Chapter Roundtable 11:20 a.m.
6. Director Roundtable 11:30 a.m.
7. Officer Reports 11:40 a.m.
 - a. President (Joan Michaels Aguilar)
 - b. Past President (Margaret Moggia)
 - c. President-Elect (Steve Heide)
9. Other Items
10. Future Topics
11. Upcoming Meeting:
Thursday, November 7, 2-4pm
12. Adjournment 12:00 p.m.



**Thursday, September 12, 2019
2:00 p.m. – 4:00 p.m.
Board of Directors Teleconference Meeting**

Joan Michaels Aguilar
Steve Heide
Will Fuentes
Jennifer Wakeman
Richard Lee
Ernie Reyna
Karan Reid
Lorena Quijano
Karla Romero
Brian Cochran
Kim Scott

Kate Zawadzki
John Adams
Jason Al-Imam
Paul Melikian
Grace Castaneda
Laura Nomura
Nitish Sharma
Janet Salvetti
Harriet Commons
Melissa Manchester

Introduction

The California Society of Municipal Finance Officers (CSMFO) Board of Directors met via teleconference on Thursday, September 12, 2019. President Joan Michaels Aguilar convened the meeting and confirmed a quorum was in attendance at 2:08 p.m.

Consent Calendar

The Board addressed the consent calendar, which included the August 2019 financials and minutes from the July 27, 2019 Board of Directors meeting. Director Richard Lee moved to approve the consent calendar; Director Will Fuentes seconded. The motion passed unanimously.

Odell Scholarship Appreciation Letter

President Michaels Aguilar shared with the Board a letter of appreciation from one of this year's Odell Scholarship recipients.

Weekend Training Budget

Career Development Committee member Lorena Quijano presented to the Board the proposed Weekend Training budget, noting that the net income proposed is greater than that in the

operational budget. Director Wakeman moved to approve as presented. Director Lee seconded and the motion passed unanimously.

Student Engagement Update

Director Wakeman shared with the Board the efforts of the Student Engagement Working Group, including that they had been in contact with GFOA staff regarding the possibility of collaborating to establish student chapters, and with MMANC for potential student scholarships. A student membership brochure has been developed and items will be sent to leaders participating in student outreach activities.

Contract Signature Authority

Director Lee presented to the Board an update on the ad hoc committee assigned to the SMA contract items. In its capacity in reviewing the contract and developing the addendum relating to the executive director subcontract, the committee recommends that the President sign contracts until such time as the addendum is approved and executed. After much discussion, President-Elect Steve Heide moved that the President should sign all prospective contracts until the addendum is executed, and that the ad hoc committee involve the executive director as necessary to expedite the addendum. Director Ernie Reyna seconded and the motion passed unanimously.

Annual Contractor Reports

Administration Committee Chair Kate Zawadzki shared with the Board the annual reports submitted by Smith Moore & Associates, Don Maruska and Michael Coleman.

Committee Reports

Administration

Chair Zawadzki reported that the committee is working on a records retention policy and requested all committees respond to their inquiries no later than September 20.

Career Development

Chair Nomura shared that the contract with Irwin Bornstein had been executed for the Intermediate course, with two scheduled for the remainder of 2019. GFOA has started the transition process for assuming responsibilities for the webinars, including talking with Don Maruska and attending the upcoming webinars. The budgeting course should be completed within the next couple months, with it debuting as a preconference session. A survey was distributed regarding the potential for a certification program, and Bill Statler will be attending the October meeting to discuss the results.

Communications

Director Reyna shared that the new format of weekly emails and web page is working well, and there are several articles in the queue.

Membership

Chair Grace Castaneda shared that the entry and mid-level membership survey was distributed and received over 200 responses. The results will be brought back to the next committee meeting, with an update to the Board in October.

Professional Standards

Chair Jason Al-Imam reported that the committee published a highlight related to GASB 87 regarding leases. This may be a good topic for a training course or annual conference session. They have also been working on GASB 84, with the white paper finalized later this fall.

Program

Harriet Commons reported that the committee continues to meet weekly, and has the schedule mostly completed. There will be three full-day preconference sessions and one half-day. Registration for the conference will open September 16. There are 24 possible hours of CPE credits.

Recognition

Craig Boyer reported that budget applications are due toward the end of September. All awards should be completed by the Annual Conference.

Technology

Chair Matt Pressey reiterated the Higher Logic transition information, noting that it would be rolled out to the members after the October 8 Board meeting.

Chapter Roundtable

Stephen Parker shared that the Orange County Chapter had held a CalPERS update in August, with 95 in attendance, including the CSMFO President and Executive Director. Their upcoming meeting will be an economic update in November.

Craig Boyer shared that the East Bay Chapter in August was on local government finance and emergency management. Their next meeting will be in October, with GovInvest speaking on implementing pension funding policies.

Director Roundtable

Director Reyna shared that he was on a panel discussion for the Coachella Valley Chapter, and he will be attending a San Gabriel Valley Chapter meeting in September.

Director Lee shared that he had attended a Monterey Bay Chapter meeting in Aptos, and that he will be presenting an Apptology report in October.

Director Carrie Guarino has been working with the Inland Empire Chapter on succession planning.

Officer Reports

President Michaels Aguilar shared that she had attended the chapter meeting in Orange County and the most recent Sacramento Chapter meeting. She also shared with the Board what the

Executive Committee had discussed on its most recent call, including: the Nominating Committee and finalizing the slate; the email from Michael Coleman regarding property tax that was unfavorable toward special districts; strategic planning facilitation; ad hoc committee; GovInvest proposal; Executive Committee transparency; goals and objectives status; potential Board items for October.

President-Elect Heide reminded the Board that they had received the hotel link to reserve their rooms prior to the room block opening to the general membership. The Annual Conference budget will be presented to the Board for approval in October. The Host Committee is gaining clarity on its “giving back” concept for this conference, involving the Orangewood Foundation in Orange County and CSMFO’s Odell Scholarship. He reviewed the itinerary for the Strategic Planning Session, and encouraged everyone to reply to the Probolsky leadership survey.

The next meeting will be held on October 8, 2019, in conjunction with the Strategic Planning Session.

Meeting adjourned at 3:44 p.m.

Respectfully submitted,

Melissa Manchester

CSMFO BOARD REPORT

DATE: October 8, 2019

FROM: Grace Castaneda, Membership Committee Chair

SUBJECT: Membership Survey

DISCUSSION

During the 2019 Palms Springs Conference, focus group surveys were conducted by Probolsky Research to help better understand member priorities, and how members use and interact with CSMFO. While a wide spectrum of the membership was invited, most of the participants were in high- or executive-level positions. Results from the focus groups are included as Attachment 1.

The Membership Committee analyzed the municipal membership composition, and found that the composition was split as follows: executive-level positions (e.g. Finance Directors and General Managers) at about 35% of total municipal members, mid-level positions (e.g. managers and senior staff) at about 40%, and entry-level positions (e.g. junior staff) at about 25%. With this member composition, Probolsky Research suggested that an online survey be conducted to members with entry- and mid-level positions, in order to complement results from the focus groups and provide a comprehensive representation of member priorities for CSMFO. Using very similar questions that were asked at the focus groups, an online survey was sent out in July 2019 to over 1,000 entry- and mid-level position members. The survey closed in August 2019 with approximately 20% response rate. Results from the survey are included as Attachment 2.

Below is a summary of major takeaways from the combined results of the focus groups and online survey.

- Majority of municipal members consider themselves somewhat active CSMFO members through participating in listserves and webinars.
- Majority of executive-level members attend local chapter meetings regularly; however, majority of entry- and mid-level members do not, citing lack of time as the main reason.
- Most are unsure whether they would like to be more involved in CSMFO, citing lack of time as well as communication challenges with current leadership as main reasons.
- Access to webinars and registration for trainings are top features utilized on the CSMFO website.

- Majority do not use the Resource Room feature on CSMFO website; however, most would like to have easier access on the website to find future/archived training resources and to find sample RFP's and policies.
- Majority value the new magazine, citing information on current issues and events and Q & A stories about members as valuable content.
- Majority agree to more outreach efforts to attract the next generation to careers in government.

RECOMMENDATION

Receive information in this report to help in discussion for setting planning strategies and priorities.

Attachment 1 – 2019 Palm Springs Conference Focus Group Results
Attachment 2 – 2019 Online Entry- and Mid-level Membership Survey

California Society of Municipal Finance Officers

Entry and Mid-level Membership Survey Presentation

August 12, 2019



Opinion Research on
Elections and Public Policy

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CSMFO — Entry and Mid-level Membership Survey

Survey Methodology*

From Wednesday, June 10, 2019 to Tuesday, August 6, 2019, Probolsky Research conducted an online survey among CSMFO entry- and mid-level members.

A total of 203 responses were collected. Below is a summary for baselining future CSMFO entry- and mid-level membership efforts.

Summary

- The majority of respondents consider themselves somewhat active CSMFO members
- Most members do not regularly attend local chapter meetings
 - Time is noted as the main reason why members do not attend local chapter meetings
- Most are unsure whether or not they would like to be more involved in CSMFO
 - But slightly over 30% of members said they would like to be more involved in CSMFO
 - Among those who would like to be more involved, only 14% said they would like someone from CSMFO to reach out to them about opportunities to get more involved
- Access to webinars is cited as the feature most utilized by members on the CSMFO website
 - Members also value the ability to register for trainings on the CSMFO website
- Most would like to have access to training opportunities online on the CSMFO website and have other chapter resources available such as sample RFP's and policies
- Slightly over 30% of members said they would use a CSMFO Mobile App
- The majority value the new magazine in e-format
 - Information on current issues and events is cited as the most valuable content in the e-format magazine
- Most believe CSMFO should increase outreach efforts to attract the next generation to careers in government
- Most have been CSMFO members for more than 1 year
- More than half of members have been in the finance profession for 10 years or more

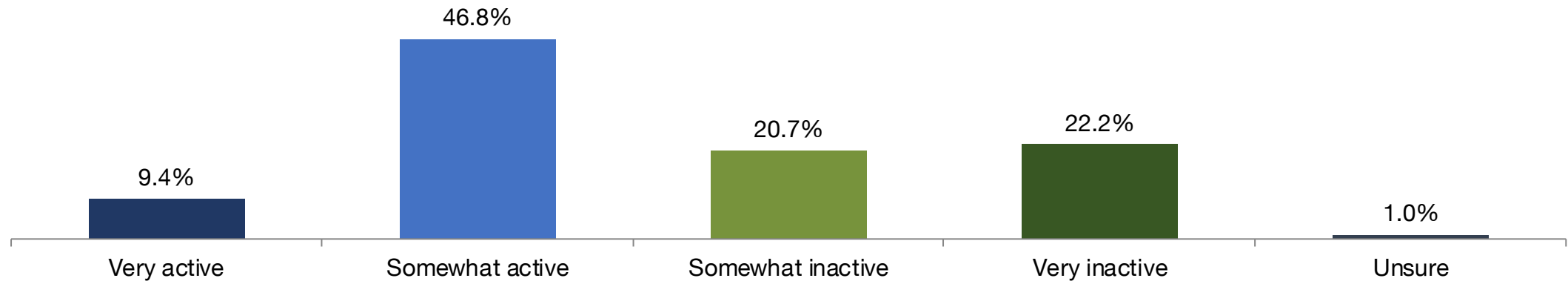
Probolsky Research specializes in opinion research on behalf of corporate, election, government, non-profit, and special interest clients.

**Due to rounding, totals shown on charts may not add up to 100%* ¹⁰

46.8% consider themselves somewhat active

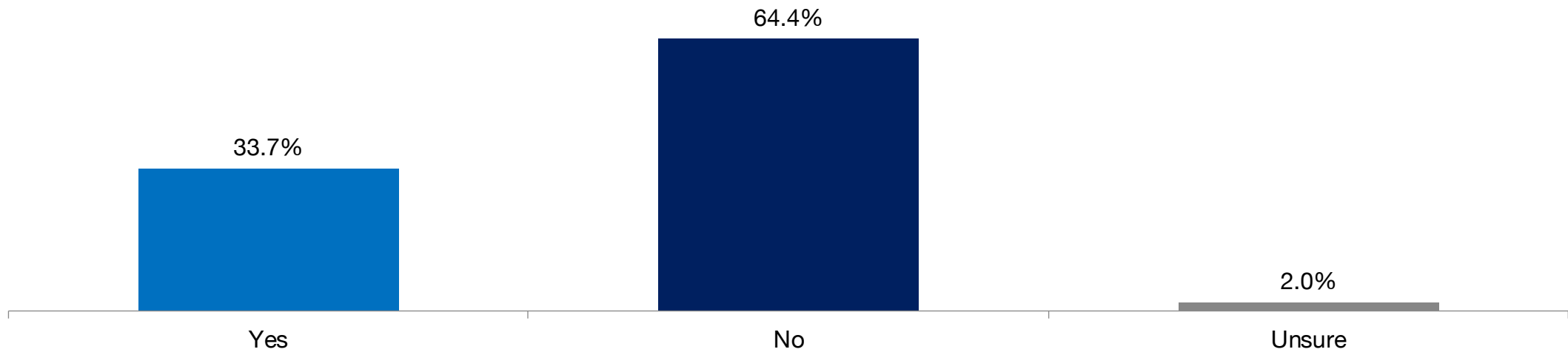
members of CSMFO

Question 1: An “active” member of CSMFO regularly participates in chapter meetings and webinars. Would you consider yourself an active CSMFO member?



64.4% said they do not regularly attend local chapter meetings

Question 2: Do you regularly attend local chapter meetings?

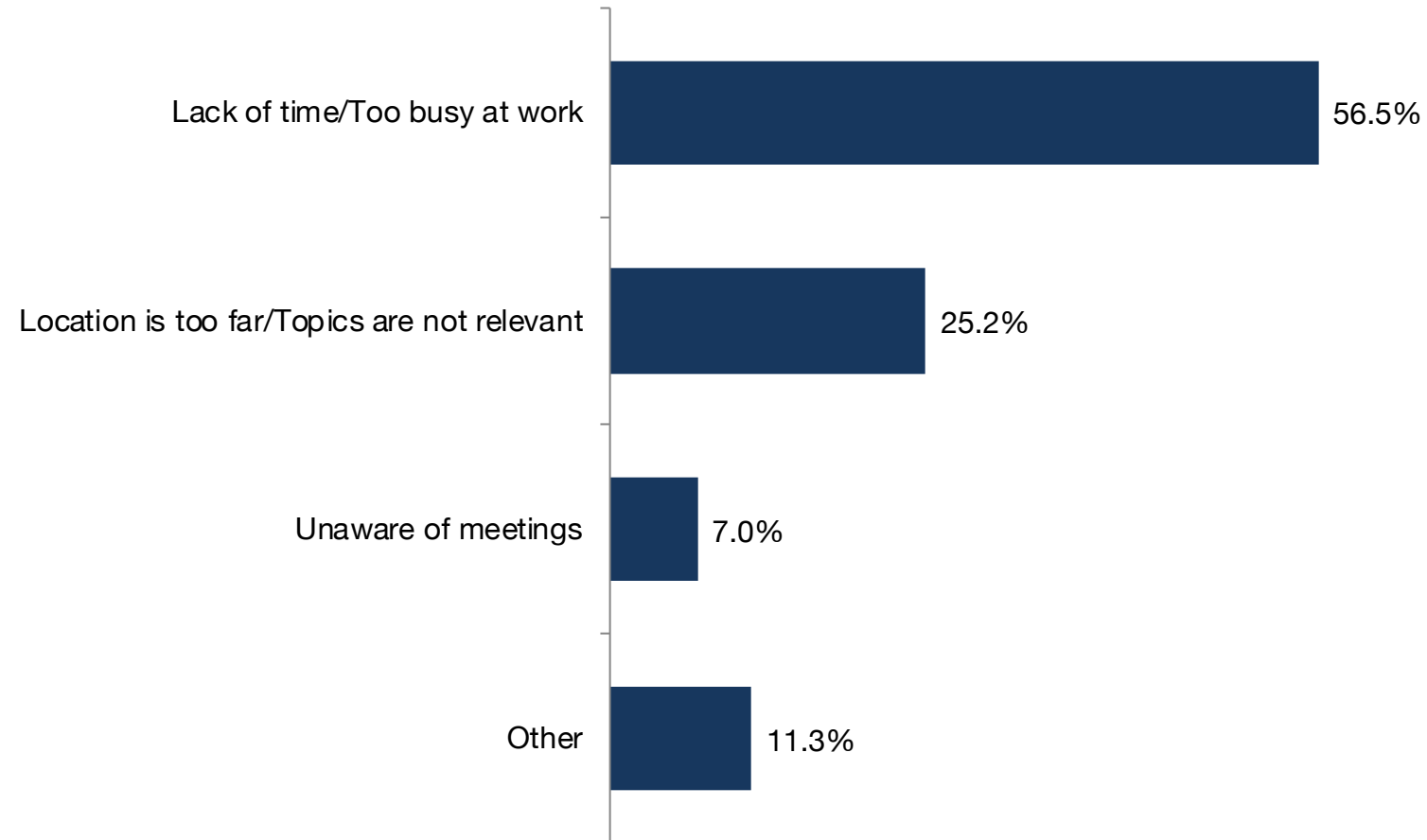


Lack of time is cited as the most common reason

why members don't attend local chapter meetings

Question 3: Why don't you attend local chapter meetings?

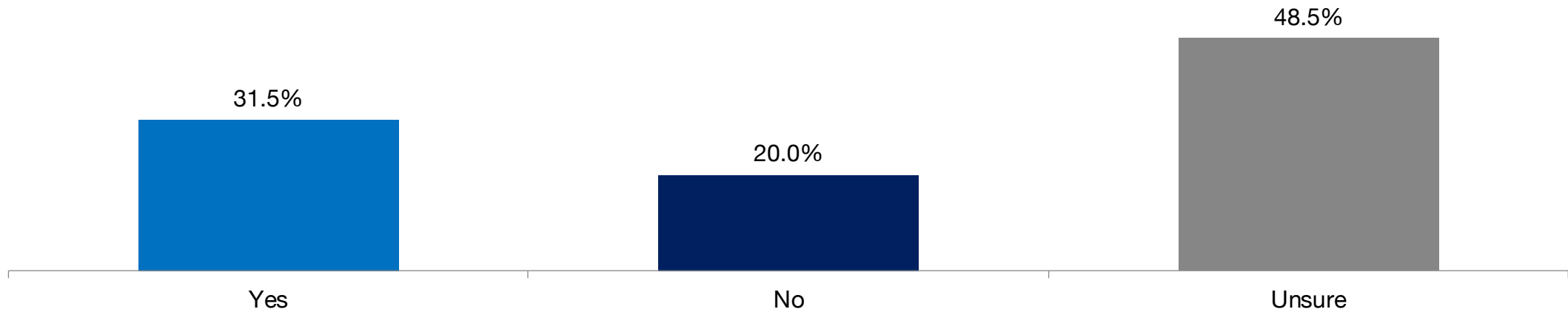
[AMONG THOSE WHO SAID "NO" TO Q2]



31.5% said they would like to be more involved

in CSMFO

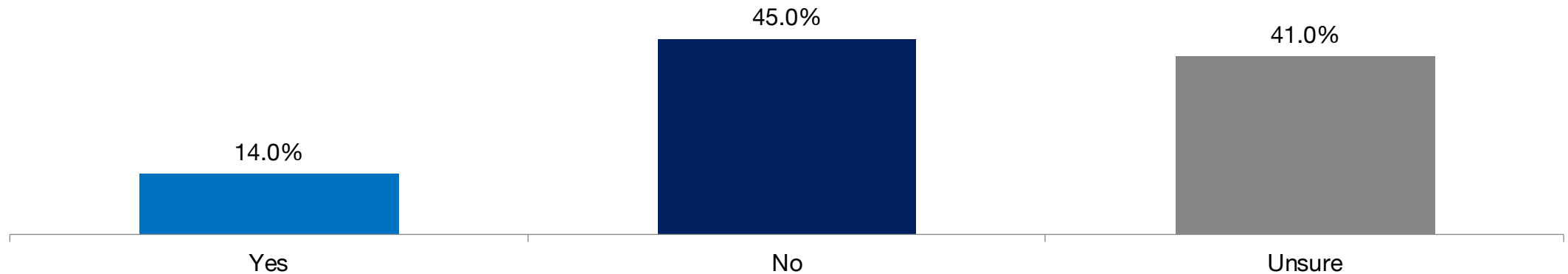
Question 4: Would you like to be more involved in CSMFO?



14% said they would like a CSMFO leader to contact them about opportunities to get more involved

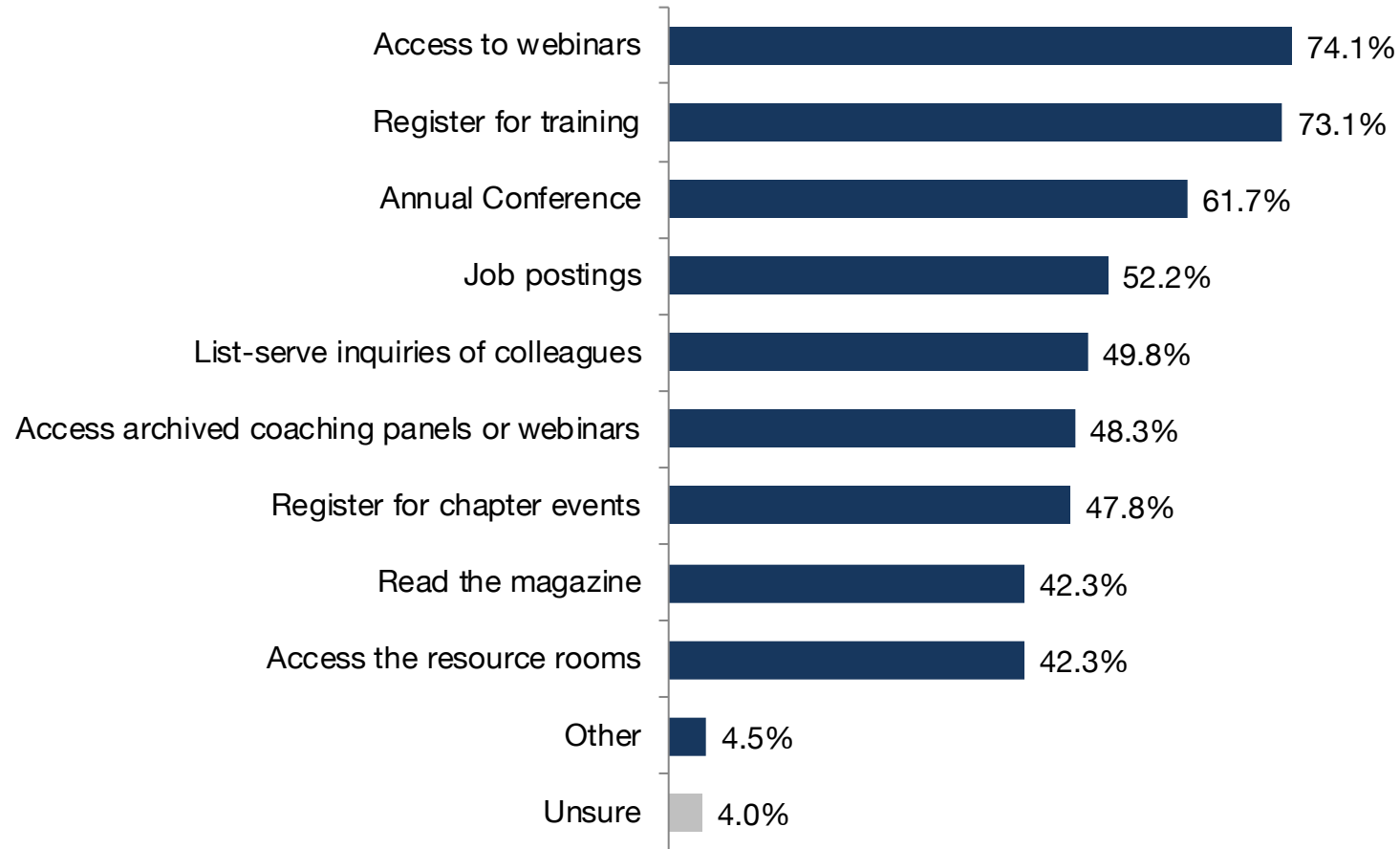
Question 5: Would you want someone in CSMFO leadership to contact you about opportunities to get more involved?

[AMONG THOSE WHO SAID "YES" OR "UNSURE" TO Q4]



49.8% said access to webinars is the feature they use most often on the CSMFO website

Question 6: Which features do you utilize most often on the CSMFO website? Choose as many as you like.



Comments from those who chose “other”

for Question 6

Question 6: Which features do you utilize most often on the CSMFO website? Choose as many as you like.

“Committee opportunities.”

“Contact info for members.”

“Enhance the resource rooms; advertise/encourage sharing of policies and procedures.”

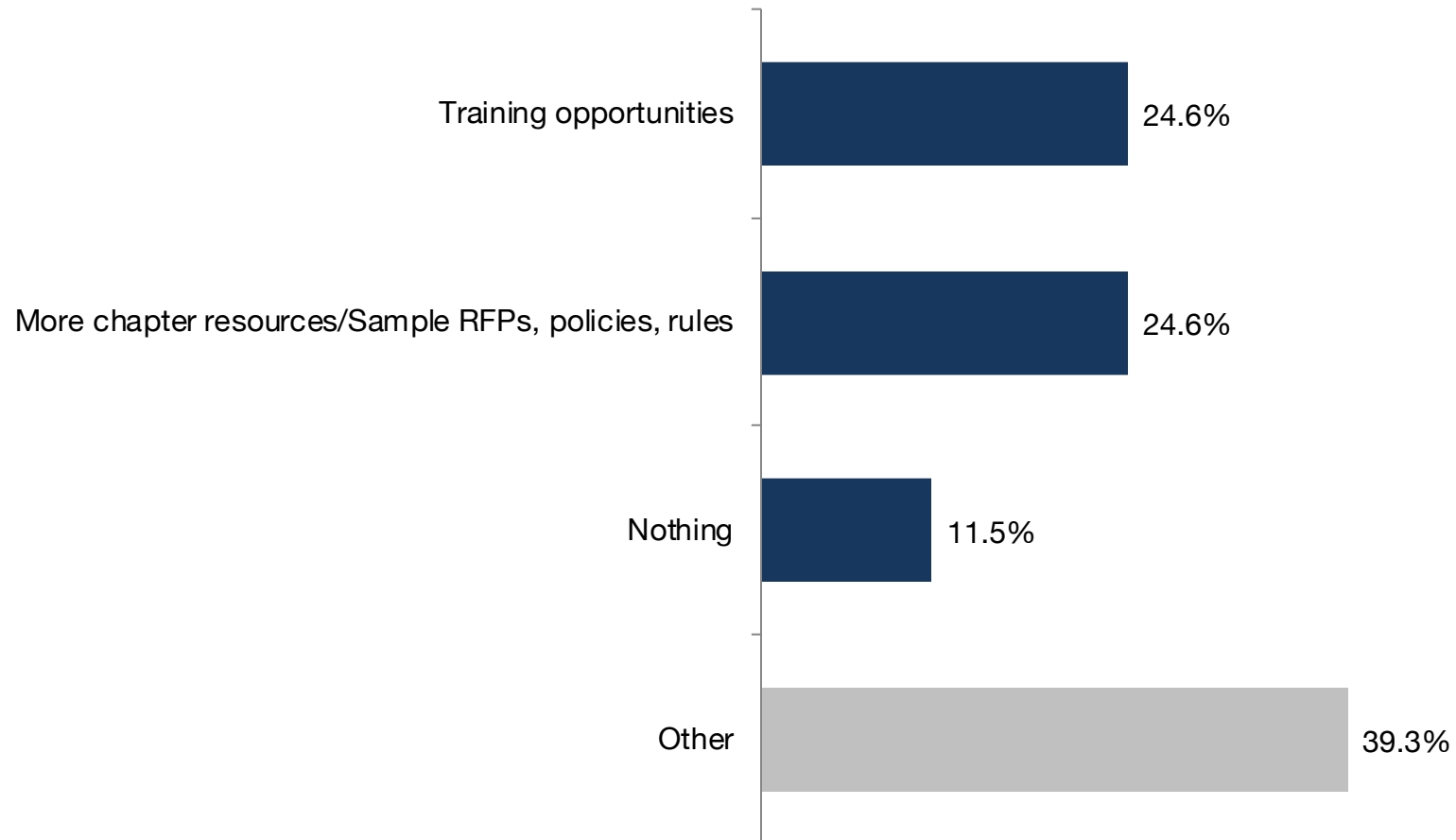
“I think the above mostly are online and working already. The ability to access colleagues (not issues/questions as we presently can) seems intriguing.”

“Training courses.”

Training opportunities and chapter resources

are cited as resources members would find most beneficial to access on the CSMFO website

Question 7: What other resources would you find most beneficial to access online on the CSMFO website?



Verbatim comments below

For Question 7

Question 7: What other resources would you find most beneficial to access online on the CSMFO website?

“CSMFO web links to other helpful sites, sorted by categories like economics, regulatory (with sub-categories), GASB, FASB, CAFR, Budgeting, etc.”

“Coaching opportunities and the training opportunities.”

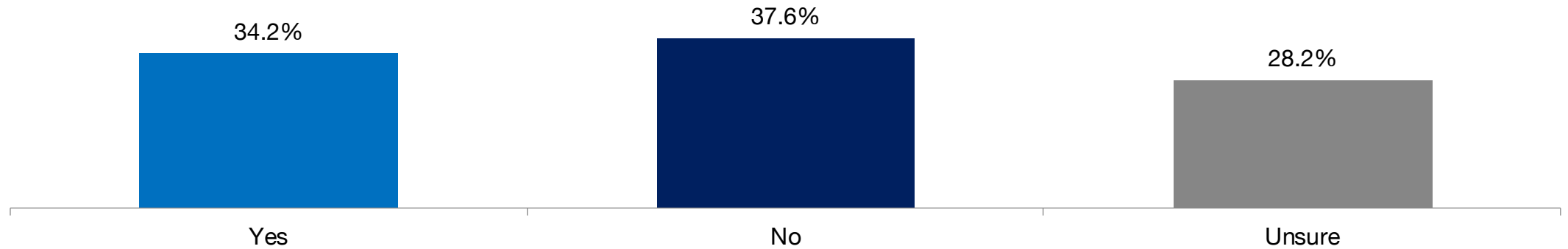
“I think if we could get more people to post RFP's to the resource page, it would make that page more beneficial.”

“Local training opportunities.”

“Policy and procedure examples for new legislation.”

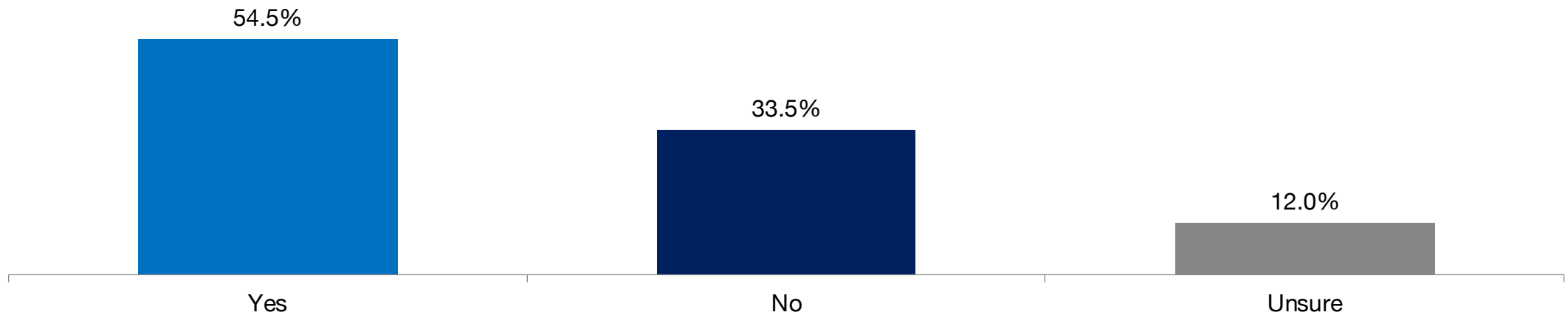
34.2% said they would use a CSMFO Mobile App

Question 8: Would you use a CSMFO Mobile App?



54.5% said they read the magazine in the new e-format

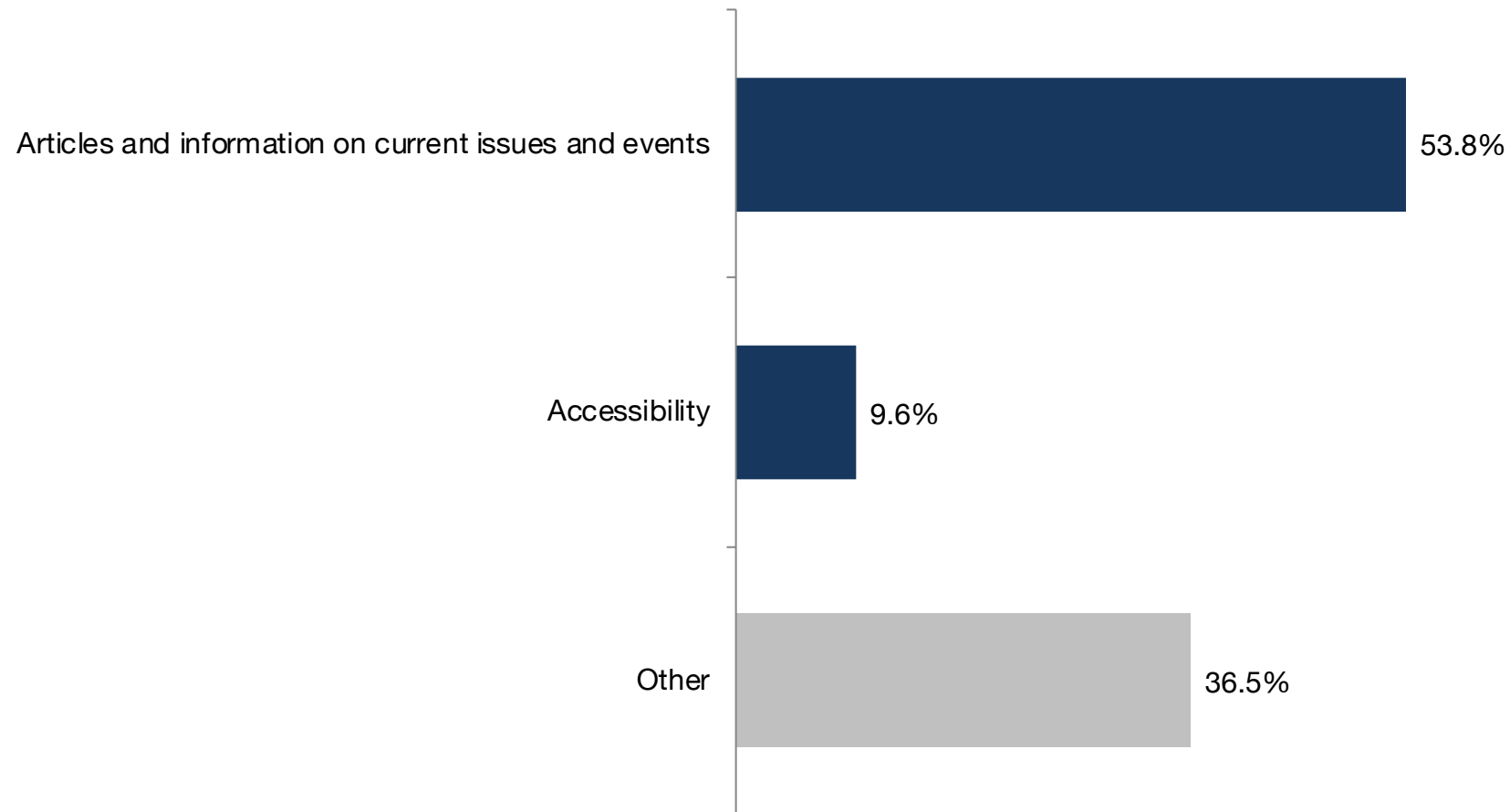
Question 9: CSMFO Communications has launched a new effort to send an e-format version of the CSMFO Magazine, with emails to notify members of new content each month. Do you read the magazine in this new e-format?



Articles on current issue and events are cited as the most valuable items about the magazine

Question 10: What about the magazine is most valuable to you?

[AMONG THOSE WHO SAID “YES” TO Q9]



Verbatim comments below

For Question 10

Question 10: What about the magazine is most valuable to you?

[AMONG THOSE WHO SAID “YES” TO Q9]

“Hearing about current events in the municipal accounting industry.”

“I like articles on topics pertinent to current events and that all of us are going through same basic things so easy to relate and pull useful information.”

“Easy to read and nice layout”

“The magazine has good articles, maybe put out a survey on what other articles the magazine should focus on. Maybe focus a little on staff and not always managers or leaders in the organization.”

“Available online.”

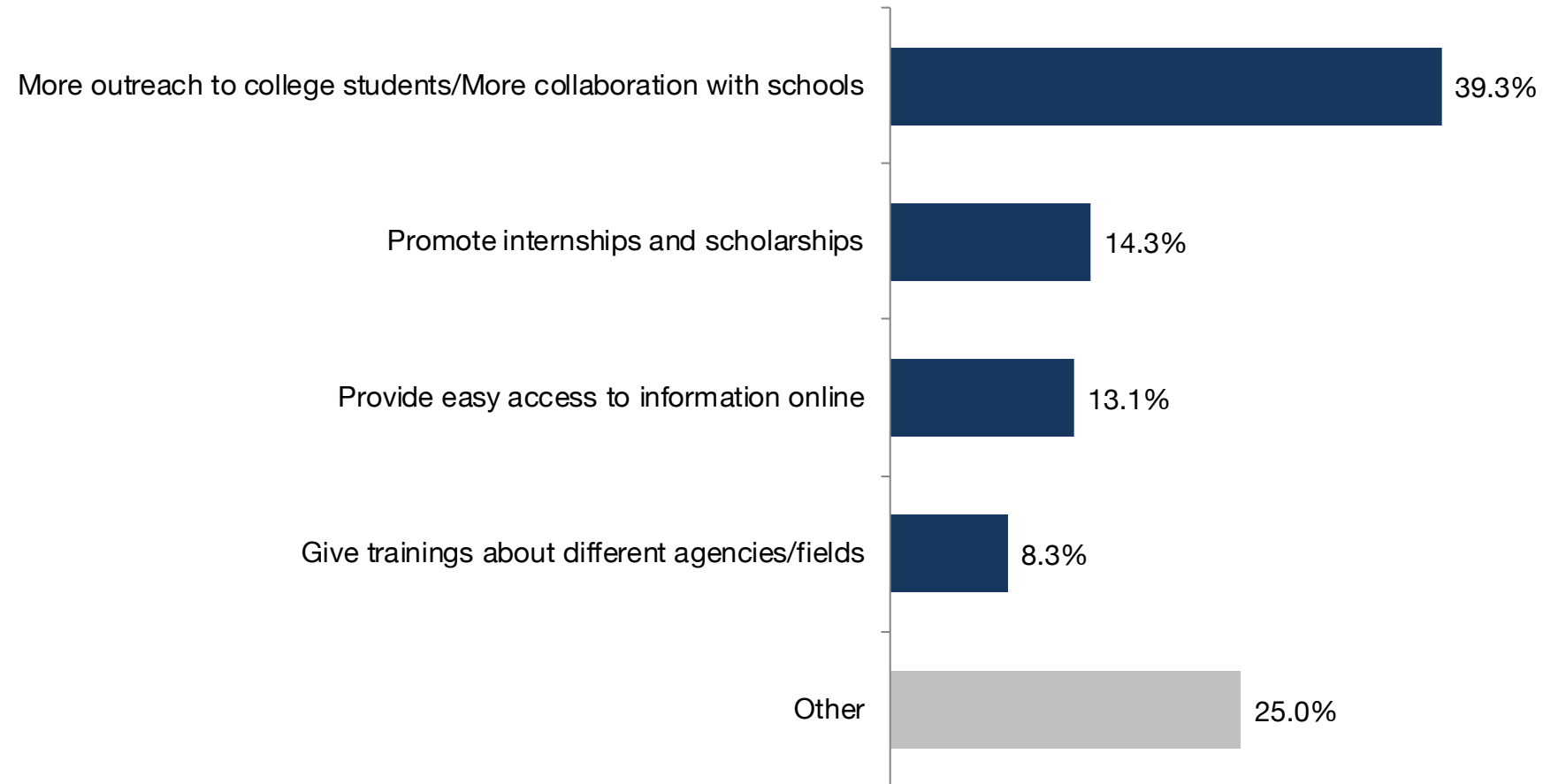
“Sharing policies and procedures Sharing stories.”

“All the shared information continues to keep the group in contact and a feeling of community.”

39.3% believe CSMFO needs to increase outreach

efforts to college students to get the next generation interested in government

Question 11: What efforts should CSMFO be under-taking toward getting the next generation interested in government?



Verbatim comments below

For Question 11

Question 11: What efforts should CSMFO be under-taking toward getting the next generation interested in government?

“Collaboration with high schools and colleges related to career day events. We as professionals could give presentations about our industry.”

“College campus outreach. Getting kids out of college to start at government agencies young is good for them and the agency.”

“Currently whenever we have an accounting opening, the number of qualified applicants is close to 100 (due to benefits and salary ranges that sometimes surpass private sector levels).”

“I don't know. I notice they do not often know how to navigate the hiring process for government entities. And they are not always clear about what the job entails. Mentoring??? Recruiting?”

“Millennials value instant access, maybe ability to connect instantly would be of value, maybe a CSMFO chat room and categorized by topics would be something to consider.”

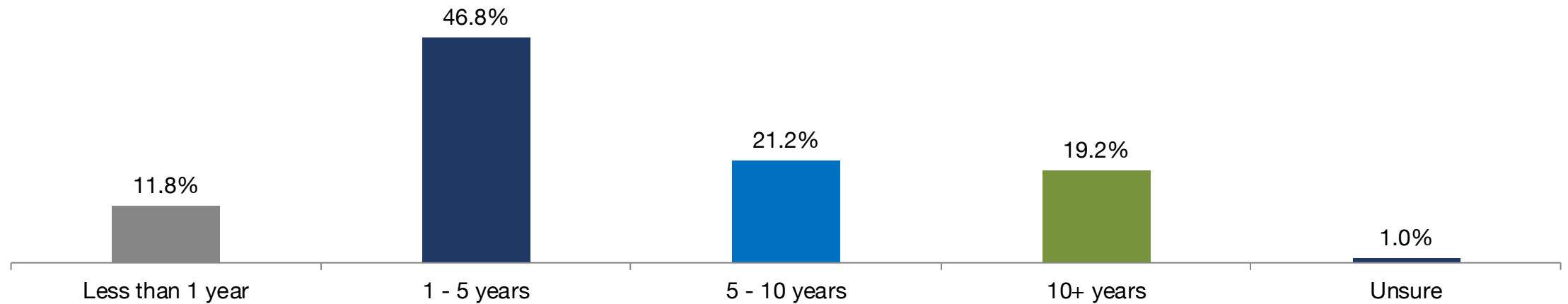
“Offering internships through colleges/universities, attending career seminars and letting students know it's an option.”

“Sponsor internship positions.”

46.8% have been members of CSMFO for 1-5 years

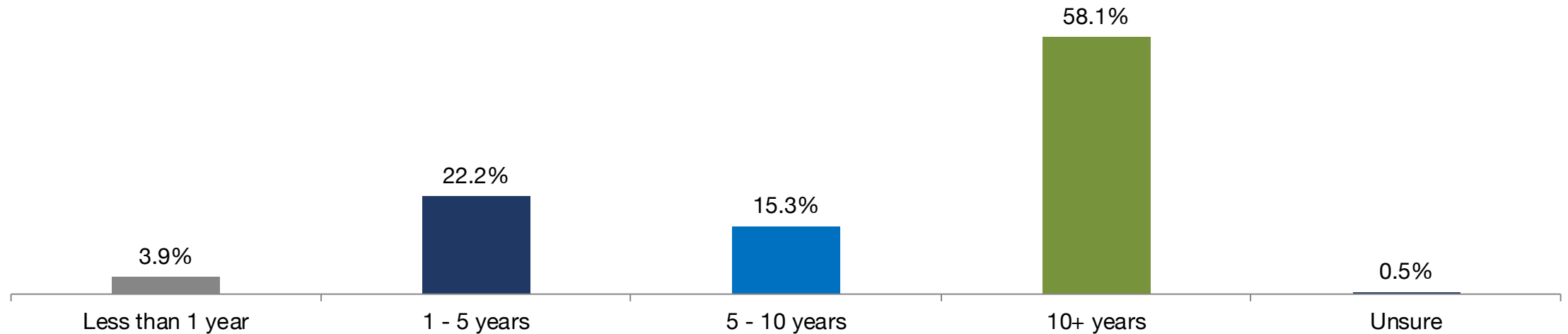
11.8% have been members for less than 1 year

Question 12: How long have you been a member of CSMFO?



58.1% have been 10+ years in the municipal finance profession

Question 13: How long have you been in the municipal finance profession?



Questions?

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CSMFO 2019 Palm Springs Conference Focus Group - Report on Results -

January 21, 2019

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Qualitative Report

Introduction & Method

Probolsky Research conducted two focus group discussions among California Society of Municipal Finance Officers (CSMFO) members, moderated by Adam Probolsky. The groups focused on member priorities for CSMFO.

Focus Group 1: CSMFO Members

Date: Thursday, January 10, 2019
Start Time: 8:30 am
End Time: 9:45 am
Location: Renaissance Palm Springs Hotel
Snow Creek Room
888 Tahquitz Canyon Way
Palm Springs, CA 92262

Focus Group 2: CSMFO Members

Date: Thursday, January 10, 2019
Start Time: 10:30 am
End Time: 11:30 am
Location: Renaissance Palm Springs Hotel
Snow Creek Room
888 Tahquitz Canyon Way
Palm Springs, CA 92262

Group 1 video:

<https://probolskyresearch.box.com/s/cgvwholh2hwh65kgctbl599duind4mtv>

Group 2 video:

<https://probolskyresearch.box.com/s/i6l59jy3t2cipfvkkv3vxm13h20lul24>

The primary goal of the focus groups is to help understand the priorities among CSMFO members and how they use and interact with CSMFO.

This report highlights key commentary from the discussions, with our goal to deliver actionable information. You will also likely find reviewing the transcripts and watching the videos to be helpful towards developing a rich, unique understanding of the vernacular and tone of members.

It is important to note that, while the focus group results are not statistically significant, they can be an effective aid for the development of creative materials, improving education, and expanding outreach targeting.

We have provided transcripts for the focus group sessions as an appendix. It is important to note that, while we have largely captured all spoken words of the moderator and participants, transcriptions are not 100% accurate.

The sessions were videotaped with participants' consent, and the primary raw data for the following analysis is the typed transcript of the audio recording. No one-way mirrors were installed in the event room, so all participants including observers were visible to one another.

Participants: CSMFO Member Focus Group 1

- Lorena, Accountant III (Water District)
- Mike, Department of Finance Director (City)
- Christina, Revenue Manager (City)
- Steve, Director of Finance and Administration (City)
- Casey, Director of Finance (City)
- Will, Admin. Services Director (City)
- Wendy, Senior Accountant (Water District)
- Chris, Controller (Water District)
- Libby, Senior Financial Analyst (City)

Participants: CSMFO Member Focus Group 2

- Carlos, Accounting Manager (City)
- Dennis, Director of Finance (City)
- Sophia, Financial Services Manager (City)
- Donna, Assistant Director of Finance and Administration (City)
- Michelle, Accountant II (City)
- Karen, CFO (JPA)
- Jan, Finance Director (Town)
- Stuart, Deputy City Manager (City)

Summary of the Results

Quotations from focus group participants appear below as indented text. Three periods within quotations signify omitted text, usually repeated or filler words, such as “um,” “you know” and similar phrases. Three periods sometimes signal the omission of words irrelevant to the message but under no circumstances are words omitted in a

manner that might change the participant's meaning. In a few instances, words within a quotation appear in brackets. These words are added for clarity and to facilitate interpretation of the participant's meaning.

The discussion opened with introductions and the exchange of basic information to build rapport and to facilitate deeper communication.

Top Reasons for Attending the Annual CSMFO Conference

Participants cite education experience, CPE, and networking as top reasons for attending the Annual CSMFO Conference.

- “For the **education experience...CPE.**” (Will, City, Group 1)
- “Gaining **CPE** and **meeting with my friend.**” (Wendy, Water District, Group 1)
- “I was going to say just the collaborating, **networking with similar agencies.** We get to **share different experiences**, thoughts, questions.” (Christina, City, Group 1)
- “**CPE credit**, educational opportunities, getting as much **pension information** as possible.” (Donna, City, Group 2)
- “Probably to **connect with other agencies** and see what are some of the ongoing issues or concerns. Another way to also **network with vendors.**” (Sophia, City, Group 2)
- “Expanding professional **network** and **CPE** and also...it's been just a really great place **to learn local government.**” (Jan, Town, Group 2)
- “It's probably **the best conference** in the state for local finance officers because **it covers all the areas...**budgeting...accounting...pension...financing techniques.” (Stuart, City, Group 2)

Suggestions for improving the conference include follow-ups/reinforcements, streaming services, more in-depth/focused sessions, and small networking groups.

- “**...a follow** of some sort...CSMFO can follow forward information...**so you don't forget about it...**Like a **reinforcement** might be helpful.” (Chris, Water District, Group 1)
- “...to actually have kind of a **streaming service** as well during CSMFO? ...**some of our staff can't make it.**” (Mike, City, Group 1)

- Also, for people that want it that are here, there's **two conflicting sessions too**. It would be helpful to do that.” (Will, City, Group 1)
- “The rooms are always **crowded**...put **more chairs**...it's just too tight.” (Carlos, City, Group 2)
- “...for people that have been in this for awhile...it's the stuff that you've heard all the time. It would be nice to **delve into one of the topics**, really get into it **in depth**.” (Karen, JPA, Group 2)
 - “I would agree with the idea **more in depth**...a lot of the sessions, they **cover the same ground year after year**, so maybe have one year do a 101, a 201 and a 301, so you get more and **more in depth on them**, as you go year by year.” (Stuart, City, Group 2)
- “I think looking at trying to figure out **another way to network**...walking into a room of 900 people...might be a way to get people together in **smaller networking arrangements?**” (Jan, Town, Group 2)

Staying Involved

Most participants say they consider themselves active CSMFO members, and cite participating in listservs and webinars, volunteering/attending events, and committee memberships.

- “...quarterly lunches, **volunteering** to help out with those things, participating in the **webinars**.” (Christina, City, Group 1)
- “Answering, asking and answering questions on **LISTSERV**” (Will, City, Group 1)
- “I have been the **member of committees**, different committees for the past, I don't know, six or seven years...” (Wendy, Water District, Group 1)
- “**Attending different events** but also I've represented CSMFO on the policy **committee**. I've also been the chapter chair.” (Stuart, City, Group 2)
- “I think **being engaged**...we have a **listserve** where people will send out questions. Just responding to one of those questions...getting involved on a **leadership type role** or just **attending the events**, I think in my opinion is an active thing.” (Michelle, City, Group 2)

Being busy is cited as a reason for lack of activity, and participants mention communication challenges/being unsure of who to talk to as reasons for why other members might not be involved/active.

- “I'm just very **busy**...I see the value, I want to give back, I want to contribute...I **just don't have the bandwidth** personally to commit to a committee and I don't know how much of an hours commitment that would be.” (Chris, Water District, Group 1)
- “...last year I **did e-mail our Chapter chair to offer**, ‘can I help out? I'd like to be more involved.’ and **I didn't even get a response.**” (Libby, City, Group 1)
- “**a lot of times the regular member don't have access** of channel or saying, “how can I help?” The reason I was on the committee is because my boss...was always active...But if we don't have the access of our boss, then it's kind of hard...” (Wendy, Water District, Group 1)
- “it's **hard for the bigger committees**. I actually tried to serve on the administration committee a couple years ago...but their meeting is conference calls...it was really **hard to kind of get your foot in the door if you don't already know someone**...It'd be nice to add some social interaction... I love the way they're doing the webinars with the **pictures where you can actually see the presenters.**” (Christina, City, Group 1)

Appropriate Positions for Membership

When asked what job titles are appropriate for CSMFO membership, participants initially mention higher level positions (e.g., director, accountant, assistant director).

- “**...director**, maybe **controller, managers, analyst** ...I don't know about entry level accountants. Maybe, depending on the organization.” (Libby, City, Group 1)
- “From what I see it seems like the content on what's everything's really geared toward **accountant and above...**” (Casey, City, Group 1)
- “Finance director. Accounting manager. Senior accountant. Assistant director.” (Donna, City, Group 2)
- “Budget manager. Budget analyst.” (Dennis, City, Group 2)

When some bring up having members in lower level positions, participants agree that members should be encouraged at all levels.

- “...if we have an interested person, even if they're the **brand new accounting technician** and they are sharp, and they are energetic, this would be a great conference to expose them to early on in their career. So I would, **even at the lowest accounting level...**” (Chris, Water District, Group 1)
- “I think so...**even for entry level people** you should be able to be joined as a regular member because then they're given the **career paths to grow.**” (Wendy, Water District, Group 1)
- “**Lower level staff as well.** Our accountants, our clerks, anybody that's involved in the finance department, I would think.” (Karen, JPA, Group 2)
- “I think **everybody that wants to learn** or wants to contribute should be really involved in CSMFO.” (Carlos, City, Group 2)

Participants also say vendors, IT departments, and elected officials are important to CSMFO.

- “We seem to have a lot of IT sessions, so for the **IT departments** that work on the accounting software and programs.” (Karen, JPA, Group 2)
- “Also probably **vendors are always a good resource...**it's nice if there's available vendors that we can ask what do you think of this?” (Carlos, City, Group 2)
- “I've even had a **city attorney** attend one of our conferences to learn more about the finance functions.” (Dennis, City, Group 2)
- “**Elected officials**, some of them...I think that it's good for them to understand a **different perspective** from someone other than you...If they have a little bit of a background and they start attending, maybe some of the purse sessions and other sessions regarding regulation.” (Karen, JPA, Group 2)

Student Engagement

Participants mention building relationships with deans/professors at universities, engaging with university clubs, attending campus events, internship opportunities, and conference scholarship programs as suggestions for getting students interested in working in government and finance.

- “I think that if **CSMFO was able to get with the deans**, maybe offer one day seminars to **show that the government exists**. We have an internship program at the city and every intern comes in they don't realize, the only reason they do our internship is get the little check box so they can get their CPA.” (Casey, City, Group 1)
- “Maybe not just the deans but some of the **actual professors there**...They always come calling once or twice a year for **guest lectures** and in that time period for their FDA program. I'll go over there and do my plug.” (Mike, City, Group 1)
- “I think just participating in campus events...**being on campus**, letting students know...one of your **options for a career path is local government**.” (Dennis, City, Group 2)
- “...having a **scholarship program** for them to **attend the conference** and learn everything that goes with it, what's involved.” (Sophia, City, Group 2)
- “Maybe **something with internships**.” (Donna, City, Group 2)
- “I think being on **campus and being at a booth**, that's where they go around and they start to get their **awareness**.” (Jan, Town, Group 2)
- “...when I was in Reno, **I would be a guest lecturer at classes**...If **CSMFO reached out** to the different universities and gave them resources that people can come in and do a list of what they can talk on, as a practical advice. (Stuart, City, Group 2)

Additional Offerings for Members

When asked what other things CSMFO could offer that would make membership more valuable, participants cite confusion over where to find information about chapter leaders. One participant mentions wanting to see more transparency regarding the election process.

- “In my area it'd be nice to know **who ... the chapter people are**. I think it turned over. I think people were tired and they just kinda fell off. 'cause there's **no...region chair** that **we can reach out to**. That's **nonexistent**.” (Casey, City, Group 1)

- “I agree 'cause...personally **I don't think I know all the committees** and then each committee **what their responsibilities** and then **what's difference** between the committees...” (Wendy, Water District, Group 1)
- “...there's an election that's done by the members...for president-elect or for northern California representative or southern California representative. **It's a little bit more obscure, I'd probably like to see more transparency** in that.” (Mike, City, Group 1)

Other additional offerings mentioned include certification programs, easier sharing for policies/procedures on the website, focusing on recruiting college students, and webinars that dive deeper into certain topics.

- “Maybe **a certification program**. GFOA has one. The CMTA has one. I don't think CSMFO does.” (Karen, JPA, Group 2)
- “...We all copy from each other, and I think that we could really enhance that service by **encouraging governments to send their policies** and procedures **to the website**, so that we can **share easier**.” (Dennis, City, Group 2)
- “I guess if we can put **updated policies on the website**, that would be helpful.” (Carlos, City, Group 2)
- “...I do like the idea of having the organization **focus on recruiting college age students** into the organization because I think that's gonna be one of the finance officer's **challenges** going forward.” (Jan, Town, Group 2)
- “...doing **deeper dives** into some of the content and thinking about not just an actuary **101**, but maybe a **201 or 301**...even if we can't accomplish all of that at the conference, if we could **create webinars**...” (Dennis, City, Group 2)
- “I've been doing finance for a long time, and I was an accounting major so that was really my focus...But me...I need **more help with purchasing**. I need to get **better resources**...I don't know if that's a track to develop for the conference or training opportunities. There's not that much of that, that goes on at this type of an event.” (Donna, City, Group 2)

When asked if they see CSMFO as a volunteer or professional organization, several participants say it is both and feel that they get a good value for the amount the pay for membership.

- I'm going to say yes to **both** because it's a weird **mix of both** from our experience.” (Christina, City, Group 1)
- “I think the **membership dues** are pretty **reasonable** for the **value**” (Libby, City, Group 1)
 - “Yeah, **they are...absolutely.**” (Will, City, Group 1)
- “Yeah to me it's a **very well-run** organization, I would go back towards more the **transparency**, the **communication, information** in general...” (Christina, City, Group 1)

Website Activities

When asked about specific website features, some participants say they initially had trouble finding annual conference information and printing materials, while some participants specifically bring up difficulties finding the guidebook on the website.

- “I think I have **trouble getting to it** in **the early stage**, and I don't know if it just wasn't up yet but it was **hard to find**. I had to go into the search and actually type in the **conference** because when I did it, it kept pointing me to the 2018.” (Sophia, City, Group 2)
 - “I had the **same issue.**” (Jan, Town, Group 2)
- “...we had **a hard time printing**, so we wanted to **print it out ahead** of coming here and mark off what we want to do...it wasn't a one page where you could see... where things are repeated or **plan out your whole conference** and seeing where things overlap... (Donna, City, Group 2)
- “...the only thing I **struggled** with this particular year was **finding guide book** on the website...” (Will, City, Group 1)
 - “I was just gonna say that!...**Is the app available?** Do they have the app? Like what was it? And I check and go back into the app store and see what I've used before and that **information is nowhere.**” (Christina, City, Group 1)

Participants say that registering for chapter events has significantly improved in the last few years, and participants unanimously say they have no issues with registering for training.

- “**They've really improved that process** the last couple of years.” (Will, City, Group 1)
- “It's **gotten better.**” (Dennis, City, Group 2)
- “Yeah. It **was challenging** for a little while but **it got better.**” (Donna, City, Group 2)

When asked about job postings on the website, several participants say they look to see what their staff is looking at/what else is out there, and one participant mentions that sometimes postings are outdated.

- “...I'm just here **to see what's out there, what my staff are looking at**, and then if ad is my posted up there.” (Chris, Water District, Group 1)
 - “**I look there too.**” (Casey, City, Group 1)
 - “Well even just **comparing what jobs are out there**, the salaries, the other agencies are offering...” (Christina, City, Group 1)
- “...I think sometimes **stuff stays out there that's outdated**, as far as that jobs been out there... we've actually left one on there by accident because **nobody followed up on it.**” (Michelle, City, Group 2)

Some participants say they would rather get the magazine as a PDF in an email, and that it can be hard to read online.

- “I have an issue with issue. I'd just **rather get a PDF as an email.** You can read through it, if you want to print out a page if you can...” (Donna, City, Group 2)
- “Yeah. Sometimes it's **hard to change the pages.** For me, it's good as just a **PDF magazine.** That would be all.” (Carlos, City, Group 2)
- “...you can view it full screen but it's **really small print**, and then when you go to zoom in, it doesn't zoom to a page, it zooms to half way through an article, so if you could just have a one-page view, which was a little bigger, just the viewing.” (Michelle, City, Group 2)

Some participants say they have never used the resource rooms on the website, while others say the information is out of date. A few participants say they use resource rooms and that their availability should be highlighted and encouraged.

- “I've never used it... [resource rooms]” (Wendy, Water District, Group 1)

- “...**I have tried to find things** in the research room, that's where supposedly when you send out an email on the LISTSERV, and the responses...are supposed to date in there. It's never, **it's very rarely up to date...**” (Will, City, Group 1)
- “I think we need to **highlight the availability** of it and **encourage people to use it, to add to it.**” (Dennis, City, Group 2)
 - “Yes.” (Donna, City, Group 2)

Several participants say they utilize the website to access webinars and some say they also access archived coaching panels or webinars.

- “I thought **it was great**, there was a **webinar** I watched and my colleagues couldn't do it so I sent them the link and said, “watch it whenever you can...**It's nice to have it.**” (Libby, City, Group 1)
- “I like **the live webinars for the CPE**. Occasionally, I think this is really good. We'll have to go back and refer to it later but I haven't actually done that.” (Donna, City, Group 2)

Magazines, Websites, and Other Resources

When asked what magazines, websites, or other resources they regularly use to grow their knowledge and skills, participants cite several resources, including GFOA, CSDA, CDIAC, Google, and MSN.

- “GFOA, GASB.” (Wendy, Water, District, Group 1)
- “CSDA.” (Lorena, Water District, Group 1)
- “COTA.” (Christina, City, Group 1)
- “ICMN.” (Will, City, Group 1)
- “Wall Street Journal.” (Casey, City, Group 1)
- “Google.” (Donna, City, Group 2)
- “The league's website, Western Cities magazine, Governing magazine, GFOA also.” (Dennis, City, Group 2)

- “MSN a lot.” (Stuart, City, Group 2)
- “...On CDIAC, there's indicator reports for the three counties that we represent, so I usually go to those.” (Karen, JPA, Group 2)

Several participants say they are regular readers of the CSMFO magazine, and some say that if they do not read it as soon as they get the email, they forget, and a reminder email might be helpful.

- “**If I don't read it as soon as I get the email** that it's available, **it doesn't happen...**that would help me. **A reminder email.** Maybe like a week later. Just something quick like “did you check it out yet?” (Lorena, Water District, Group 1)
- “I concur. **If I don't read it right then**, then it just **goes on the back burner.**” (Casey, City, Group 1)

Participants cite subject matter stories, Q&A, and stories about early adopters as what they like most about the magazine

- “I like reading the **stories** that an **individual is writing**, the spotlight one...It's interesting, it's a variation of things.” (Lorena, Water District, Group 1)
- “...there was like a **Q & A** portion that recently that I found that **interesting**. Just kinda learned more about other people out there.” (Libby, City, Group 1)
- “...**technical** things I like...**any early adopters**, see what their **experiences** are.” (Chris, Water District, Group 1)

Top features participants want to see highlighted more in the magazine include: Member features and spotlights, growing personal and team talent, leadership skills, technical training/tip resources/updates, communicating and engaging community/employees on financial topics, and information about CSMFO.

When asked what type of personal or professional content they enjoy reading, participants mention a variety of local and non-local news and entertainment sources:

- “**New York Times**, L.A. Times, **Yahoo** Finance...the Naked Capitalism blog for the calPERS news.” (Libby, City, Group 1)
- “...**social media**, twitter, regular **yahoo** page... the **local** San Diego **Tribune** and things like that.” (Christina, City, Group 1)

- “**Google** news, L.A. Times and then I listen to radio. **NPR.**” (Wendy, Water District, Group 1)
- “All of it. **Netflix**, Hulu...Amazon Prime. Local newspaper. **News apps...**” (Dennis, City, Group 2)
- “I read **Slate**. I read Bloomberg. **MSN**. I watch lots of...I binge watch **Netflix...**” (Stuart, City, Group 2)
- “**Instagram, Facebook**, Netflix. I am not a reader, so anything I can do to avoid reading.” (Michelle, City, Group 2)

Webinars and Chapter Meetings

Participants say they participate in CSMFO webinars between once and four times during the year, and subject matter/topic/relevance is cited as reasons for why they do not participate more.

- “Probably **once or twice.**” (Mike, City, Group 1)
- “**Four.**” (Lorena, Water District, Group 1)
- “**Two** times.” (Wendy, Water District, Group 1)
- “I think it's **subject matter**, if it's not what we're looking at at the time. Then we won't use it...” (Casey, City, Group 1)
- “Just based on the **topic** and **competing priorities.**” (Dennis, City, Group 2)

Most participants say they regularly attend chapter meetings and that topic, speaker, networking, and team building are what draw them to the meetings.

- “...Usually the **content...**You get to **talk to other people** in your area, find out what's going on.” (Michelle, City, Group 2)
- “I think it's great **networking** at that local level, so when you come to the annual conference, you already know 20 people.” (Dennis, City, Group 2)
- “**Speaker.**” (Lorena, Water District, Group 1)
- “**Networking.**” (Steve, City, Group 1)

- “Yeah, **team building**.” (Libby, City, Group 1)

When asked what might be factors in people not participating in chapter meetings, participants cite conflicts, the fear of feeling pressured to ‘keep going,’ and sales pitches from vendors.

- “**...if I go** I would then feel, okay, **I know the people** and they know me **I would continue going**. So I just keep myself alone...I’m quite busy... (Chris, Water District, Group 1)
- “I don’t feel that way...but **I could see how someone could** say, ‘oh I’m already committed on these so I just can’t.’ So maybe would just **not wanna hang around so they don’t feel pressured...**” (Steve, City, Group 1)
- “**Sometimes** you **get stuck** at a table where there’s a **vendor that giving you a sales pitch** the entire time...” (Lorena, Water District, Group 1)
- “Yeah...I feel like **as a newer member** too that can be **a little overwhelming...**” (Libby, City, Group 1)
- “**A lot of time** I have **conflicts...We try** and go. It’s just a matter of what else is happening in that time.” (Stuart, City, Group 2)

Seeking Advice

When asked who they seek advice from when challenging issues arise at work, participants mention coworkers, family, retired/former/current colleagues or directors, firm partners, and the Listserv.

- “I either turn to...**retired director...former colleagues**. I’ll call **another organization...**” (Lorena, Water District, Group 1)
- “...I have to call on **colleagues** a lot...**Other directors...** depending on the topic and you can go to the **LISTSERV** or I just **GFOA** a lot. I made some connections with some of them.” (Steve, City, Group 1)
- “Well **my wife**, the city **manager**, my **assistant director**, other department heads, directors within the city. Just depending on the topic.” (Will, City, Group 1)
- “**Technical partners**, or **accounting partners... vendors** I’ve talked and chat about ...And then if it’s non-work related I have some **mentors...**” (Chris, Water District, Group 1)

- “**Colleagues** within the organization probably first and then I would reach out to **former colleagues, former supervisors, mentors**, depending on the topic.” (Dennis, City, Group 2)

When asked who they would like to hear from as a resource/information source, participants say GASB, the City Managers Group, and auditors.

- “...**GASB folks**...I always **enjoy listening to the GASB** folks directly because they're **on the pulse of things**, they know what's coming and then the interpretations coming from them, it's a good source.” (Chris, Water District, Group 1)
- “Maybe a little **more interaction** with the **city managers group**...Maybe just for the purpose of knowing **what our city managers** are **talking about** and thinking about? Because that might trickle down to us too.” (Libby, City, Group 1)
- “Yeah, **I do appreciate** that ongoing **relationship** of the **auditors**.” (Mike, City, Group 1)

Staying Passionate and Innovative

Participants say they stay passionate about government finance by remaining involved in various aspects of the organization, staying challenged, problem solving, and through CSMFO.

- “We're a full-service city...So I get to **be involved** in **various aspects** of the **organization**, police, fire, public works, a lot of those different projects that they work on...is pretty cool.” (Will, City, Group 1)
- “...**every day's a challenge**...there is never a lack of challenges, so there's just so many things to fix and make better...Just kinda keeps the **pressure** on and **keeps you moving** and **motivated** I guess.” (Steve, City, Group 1)
- “I think **CSMFO** does a really good job of **keeping you excited** about what's coming and **well informed**. I think I definitely got **reenergized** in my own career when I joined CSMFO at a leadership level.” (Michelle, City, Group 2)
- “I like **learning** and **problem solving** and there's lots of that in finance...That's what **keeps me motivated**.” (Jan, Town, Group 2)

- “I think **coming to conferences like CSMFO** motivates me, **gives me ideas**, gives me time away from the office to think about longer term planning...”
(Dennis, City, Group 2)

Closing Thoughts

When asked if there was anything that they wanted to talk about that wasn't covered, participants cite the timing of the conference and posting content on social media.

- “...for the **conference**, the **timing isn't always ideal**...it feels like sometimes the conference a little bit **too spread out**...it may be a lot to take in and, you know, in a short amount of time, but maybe **make it a little shorter** just because we have...so many priorities going back to the office that it's **hard to come out**. Sometimes especially if you're coming from up north you know...it's almost a week outta the office.” (Will, City, Group 1)
- “...**social media**...Even if it's **highlighting** you know **cities** and **districts**, news in those, so we know what's going on in Fremont. It would just be interesting to maybe see more information like that...All it takes is **putting a few people on the account** and do **Twitter** for the BOGL group and really just like retweeting other stuff. So it's not like really time consuming if someone were wanting to take it on.” (Libby, City, Group 1)

Appendix A: Discussion Guide

>>>Urge bathroom run 5 min before start time.

Good afternoon and welcome to our discussion group session. Thank you for taking the time to join us this afternoon to discuss **member priorities for the California Society of Municipal Finance Officers – CSMFO**.

My name is Adam Probolsky, I run a research company based in California, and assisting me today are _____ and _____. Our goal this afternoon is to have an open discussion about CSMFO membership and priorities, and to broaden the perspective beyond leadership and those heavily involved as to what CSMFO provides its members.

You were invited because you are all members of CSMFO.

As you can see, our discussion this afternoon **will be audio and video taped**. We are recording the session because **we don't want to miss anything** that's said. People often say some very helpful things in these discussions and we can't write fast enough to get it all down.

For privacy reasons, we will be on a first-name only basis.

Understanding this, may I quickly **confirm that is it all right with each of you to record this discussion?** Everyone please **signify your permission by saying, "yes"**.

This discussion is being conducted for research purposes only. No one will follow up or try to sell you any kind of product or service.

I will be available after our session to answer any questions.

Discussion Group Ground Rules

Since each person's comments are important, I ask that **only one person speak at a time**. This will help us to hear each other.

Please **direct all comments toward me** and **speak up**.

There is **no such thing as a right or wrong answer** in this group, just differing points of view.

Tell us what you honestly think, and **feel free to share whatever is on your mind**.

We're just as **interested in negative comments as positive comments**.

We want everyone to participate, but **no one to dominate the conversation**.

If you **disagree with something that you hear, let us know.**

If you **agree, try to add more than just, “I agree,” by sharing your own perspective.**

My role is not to express my opinions, but I will bring up some ideas and see what you think about them. And **I will at times move the conversation along** to make sure I can get you out of here on time.

Warm-up

Name cards on the table in front of you will help us remember each-others names. Let's find out some more about each other by going around the table.

Say your first name and something fun or interesting about yourself in 10 seconds or less. Let's start with you? *[Indicate one group member to start, and go around the table.]*

General Topics for Discussion

1. **What are some of the top reasons you attend the CSMFO Annual Conference?** What suggestions do you have to improve the Annual Conference?
2. **Do you consider yourself an active CSMFO member?** How are you involved? If not, why?
3. **What finance position classifications or job titles** are appropriate for membership in CSMFO. Should non-management staff be members?
4. **One of CSMFO's guiding values is to create a positive legacy.** One way they are pursuing this is through college student engagement. What suggestions do you have for getting students interested in working in government finance?
5. **Thinking about what CSMFO currently offers to members** (such as training opportunities, the list service, and the CSMFO magazine), what other things could CSMFO offer that would make your membership more valuable?
6. **Which of these activities do you utilize on the CSMFO Website?** Where you familiar with each? Should some things be promoted more?
 - a. Annual Conference
 - b. Register for chapter events
 - c. Register for training
 - d. Job postings
 - e. Read the magazine

- f. Access the resource rooms
 - g. Access webinars
 - h. Access archived coaching panels or webinars
7. **What magazines, websites and other resources** do you use regularly to grow your knowledge and skills?
 8. **Do you consider yourself to be a regular reader of the CSMFO Magazine?** If not, why? If so, where do you find the value in the Magazine (such as in-depth articles, chapter spotlight, promotions spotlight)?
 9. **What type of content/subject matter** would you like to see highlighted in the magazine?
 - a. Member features or spotlights
 - b. Contests or other entertainment features
 - c. Short videos
 - d. Growing your own talent and/or your team's talent
 - e. Leadership skills
 - f. Technical training/tip resources and/or updates
 - g. Communicating and engaging community/employees on financial topics
 - h. Information about CSMFO
 10. **What type of personal or professional content** do you enjoy reading? Biographies, technical, social media, sci-fi, news?
 11. How often do you or your staff **participate in CSMFO webinars during the year?** Why not? Are you familiar with the archives?
 12. **Do you regularly attend local chapter meetings?** If so, why? What do you find most valuable about local chapter meetings? If you don't regularly attend, why not?
 13. **Who do you seek advice from** when you have challenging issues at work? Title, business leaders, other organizations? Who would you like to hear from in the future?
 14. **How do you stay passionate and innovative** in government finance?

Thank you very much for participating in this group discussion. Your comments and suggestions are highly valued.

Appendix B: Transcript

Group 1

- Adam: Good morning. We're here to talk about member priorities for the California Society Municipal Finance Officers. My name's Adam Probolsky, I run a research company based here in California. Our offices in Newport Beach and San Francisco. Most of our clients are government agencies, cities, counties, special districts, annexation, taxation, customer service. We work for your kinds of agencies.
- Adam: In this case, we've been contracted by CSMFO to euproxy our annual survey we'd send out to do sessions like this to better understand what you're looking for and the value proposition for the organization.
- Adam: We're audio and videotaping today because I can't write everything down. We're on a first name only basis for privacy purposes, and we have a new entrant-
- Libby: Sorry.
- Adam: I'm Adam, you are?
- Libby: Libby.
- Adam: Libby. Libby, if you can just put your first name only with a marker on both sides of one of those cards, that would be great. Libby, remind me, what agency are you with?
- Libby: City of Manhattan Beach.
- Adam: Manhattan. Okay cool. I was just saying, we're on audio and videotape because I can't write everything down. First name only basis for privacy purposes. Theoretically, if everybody can say we're okay with it to audio and videotape, that would be great. Everybody good? [crosstalk 00:01:24] Alright. Alright.
- Adam: I'm certainly not going to, nobody's going to sell you anything. Available for questions afterwards. If you direct all comments towards me, that'll be really helpful for being able to see everything later. Only one person can speak at a time. Feel free to share whatever's on your mind. Negative comments are quite frankly just as helpful as positive comments. If you disagree, kind of say why you disagree, not just, I disagree or I agree. Not my job to express an opinion, but I'll definitely inject some ideas to see what you guys think about it.

Adam: With that, let's do a little warmup. Say your name, the way you like it to be said. I think, pretty much, not so hard. Then in six seconds or less, something that we should all know. Like, I just came back from Italy, or I drive a Maserati, or you have 14 cats. Chris, why don't we start with you.

Chris: Okay, my name is Chris, pronounced Chris. I'm working on Water Agency, I'm a CPA. I think that's five seconds.

Adam: Great.

Wendy: My name is Wendy. I just came back from Italy. That's true.

Adam: Amazing.

Wendy: Yeah, I like Yoga, Zumba and CPA. I working for Water Agency as well.

Adam: Great.

Wendy: Yeah.

Will: I'm Will. I've been coming to CSMFO for many years. I just got back from, not quite as nice as Italy, from Texas.

Casey: My name is Casey. I'm brand new to my position. This is really my first time being here.

Adam: Great.

Steve: I'm Steve. I work for the City of Farmersville, which is in the central valley. Just clarify that because no one knows where that is.

Adam: A real city apparently.

Steve: It is a real city. Yes. I didn't go to Italy, but I did got to Joshua Tree National Park before I came here. Before they closed. Closed closed. [crosstalk 00:03:21] It wasn't so bad when I was there, but I guess people were stealing things and destroying stuff.

Wendy: Wow.

Adam: Shame.

Steve: Yeah.

Adam: Okay.

Christina: Christina, city of Escondido. I just flew in from Seattle.

Adam: Cool.

Christina: Happy to be back to warmer weather.

Lorena: Lorena, I born and raised in Southern California. I lived in Hawaii for three years. There's a really cool trail here called the Bump and Grind, and it's really hard, but it's fun.

Adam: Yeah. Good, that's nice.

Mike: Hi my name is Mike, city of Fremont. I came back from Peru and Ecuador.

Adam: Oh great. Machu Pichu or?

Mike: Yeah, Machu Pichu and the Gulf Coast.

Adam: Did you hike it or you took[crosstalk 00:04:05]

Mike: Yeah, hike.

Adam: Very cool.

Speaker 11: My name's Libby. I work at Manhattan Beach. I want to say I have 14 cats but I have one cat and one dog.

Adam: Very cool. Okay. We're going to get started. Let's just chat. What are some of the top reasons you attend the CSMFO annual conference? Will?

Will: For the education experience.

Adam: Okay.

Will: CPE.

Adam: Okay. Anybody else have some thoughts on why again?

Wendy: Gaining CPE and meeting with my friend.

Adam: Okay.

Christina: I was going to say just the collaborating, networking with similar agencies. We get to share different experiences, thoughts, questions.

Adam: That's intriguing that you say with similar agencies. Do you find a value in meeting with people from agencies that are different than yours?

Christina: A lot of agents, because we're a city, water agencies and things like that. Yeah, depending on the topic, absolutely. Yeah. There's a lot of crossover. We just find that you can find cities of similar size, nature, even in different counties, different regions. They're doing maybe things slightly different. We can kind of bounce ideas off each other. Kind of see what everyone else is doing.

Adam: Okay. What else? What about [inaudible 00:05:27] you attend?

Steve: For the technical aspect, there's not a lot of other conferences I go to that have the depth of technical information. It's valuable for me cause you don't get it anywhere else.

Adam: Okay. Libby?

Libby: Yeah, I echo what everyone else said. The knowledge, the networking, meeting people. How We got to sit next to our calPERS actuary yesterday at lunch. Don't normally have that time to interact, so that was nice.

Adam: Okay. If everybody can speak up too, that'd be helpful. Lorena?

Lorena: I find it rejuvenating when I come and I see people and I hear all the finance talk and go to the classes. It motivates me when I'm back at work. For me it's really good because we're on a calendar year, so starting year-end with all this new information and just feeling really good when I go back.

Adam: Anybody else have that rejuvenated, excited feeling when they leave CSMFO conference? [crosstalk 00:06:44]

Will: Sometimes rejuvenation, sometimes a little bit of angst. [crosstalk 00:06:51]

Adam: Angst, overwhelming, 'cause you learn something new that you've got to incorporate or you feel like you're behind because you see what all these other advanced agencies are doing?

Will: Or you go to a calPERS session and you just go, oh my gosh...ya know?

Christina: It's the reality. [crosstalk 00:07:08]

Adam: Anybody else feel that way? The weight of reality on you sometimes.

Mike: When you leave.

Adam: When you leave?

Mike: Then you have two thousand e-mails waiting for you.

Adam: What can be done differently for the conferences to improve that? Maybe a coffee cart that works or someone to answer your e-mails while you're gone. What could be incorporated that doesn't happen today ... at a conference?

Chris: There are good ideas that are presented here, I'm ambitious. I would like to implement some, but, or I cannot. I just don't have the bandwidth, you know, attention to other things. Maybe, I don't know. There are some things that are genuine, like yeah, I should do that, we should do that, maybe there should be some cooperation on it. But a follow of some sort, like maybe if there was something because I do see a bunch of people always go to the moderators and the speakers and chat with them. I do that myself, but I don't know, like a box or something to check where they know that you have an interested in area, and then CSMFO can follow forward information, something like that back to you so you don't forget about it.

Chris: Really in next week, we are in our day jobs. A week goes by, and another week. We're forgetting. I can't implement, I can't react to certain things that I've learned here that I'd like to.

Adam: So you've decided to go to a session ... you're genuinely interested in that subject matter. You'd want CSMFO to kind of proactively send you more information when information comes up? Or, is it just going to be as simple as sending you the power point presentation?

Chris: I don't want to impose upon the folks here or there. I am very appreciative they're dedicating their time to doing this, so I don't want to put any more burden on them, but I don't know, if there was a mechanism there whereby if there could be some follow up, if you so choose to receive or what not, something like that might be helpful. Like a reinforcement might be helpful.

Adam: Okay. What else could happen here that isn't happening here?

Mike: I'm wondering if it makes sense to actually have kind of a streaming service as well during CSMFO?

Adam: Okay.

Mike: There's a lot of folks that we have, like some our staff come, some of our staff can't make it. Be helpful if you had that option. I think you'll find additional venue of people that can access-

Wendy: Like Webcast or something [crosstalk 00:09:43]

Mike: Yeah, like a webcast.

Adam: Would you pay for that?

Mike: Yeah.

Libby: I think ICMA does that.

Mike: Do they?

Steve: I think GFOA does that. [crosstalk 00:09:56]

Adam: Okay.

Steve: Yeah I think that would be valuable too because there's times where I'll go back into the app afterwards and be like, what did they say? I'm looking through the presentation mics. Slides don't tell me anything that they actually said.

Will: Maybe not even necessarily the streaming, like a live stream, but just recording it.[crosstalk 00:10:13] That's the first step you could take so that we can access ... People that have attended the conference can access it afterwards. I understand where there'd be some concern if you stream it, at a reduced rate, people may do that rather than attend the conference, attendance could go down, and you're going to have a tougher time meeting your minimums and things like that.

Adam: A way to see it afterwards?

Will: Yeah.

Adam: Like a webinar or something like that?

Chris: Even for comments that could be made that could be, you only wish they weren't captured. Because people say things unfortunately, and it's a permanent [crosstalk 00:10:46]

Lorena: A kind of example is there's a class 21 Better Ways for Customer Service or something like that, where I think our cashiers would benefit from that, but we can't pay for the three of them to come, and we can't have all three of them gone from the office. That would be good for something for them to see in the future.

Will: Also, for people that want it that are here, there's two conflicting sessions too. It would be helpful to do that.

Adam: Okay. Alright. Do you consider yourself an active CSMFO member? Raise your hand. Active? 1, 2, 3, 4, 5, 6. Okay. What does that mean? What does it mean to be an active CSMFO member?

Christina: Takes participating, and the, well our chapter, San Diego chapter, those quarterly lunches, volunteering to help out with those things, participating in the webinars. To me that's being a fairly active participant.

Adam: Okay.

Will: LISTSERV.

Adam: LISTSERV.

Will: Answering, asking and answering questions on LISTSERV.

Adam: Okay. Who uses a LISTSERV? Pretty much everybody, except for Casey.

Casey: It goes into another [crosstalk 00:12:07].

Adam: Okay. What does it mean to be an active member?

Wendy: I have been the member of committees, different committees for the past, I don't know, six or seven years. And then I see , you know, the benefit that being the committee is kind of you get to know a little bit of small circle of people. So you have the technical resources when you need to ask people. Then we do, you should be providing the [inaudible 00:12:42] and the budget review for other people. Yeah.

Adam: Great. When you say you're not an active member, what does that mean? Why aren't you an active member?

Chris: I'm just very busy. I'm not on a committee. Last year I was on a panel, this year I'm a moderator. So while I think I'm not active, someone else might think, "oh you're active." I see the value, I want to give back, I want to contribute. But, me, I just don't have the bandwidth personally to commit to a committee and I don't know how much of an hours commitment that would be. I would see that as being an active person. But I engage, love LISTSERV, respond when I can to LISTSERV. Unfortunately I can't because sometimes you're so busy, by the time you catch up to those e-mails it's already been responded to a dozen times over.

Adam: Right. Okay. Thinking about other people who are not involved. What do you think they're, what do you think is stopping them from being involved on a greater basis?

Libby: I feel like, maybe I'm kind of more active than I think after hearing if I do participate in LISTSERV and attend chapter meetings. But, last year I did e-mail our Chapter chair to offer, "can I help out? I'd like to be more involved." and I didn't even get a response. So, maybe he was just so busy with a million e-mails. I guess that was kind of my ... I'm an analyst, and the Chapter chair is a director in a pretty big city. I thought like, "hey, don't you need help organizing the lunch? Let a more entry level person do that kind of stuff." I don't know, I never got a response so that kind of-

Adam: Okay. Anybody else have challenges in communicating with their chapter leadership or committee chairs or anything like that?

Wendy: [crosstalk 00:14:31] What I'm thinking is, a lot of times the regular member don't have access of channel or saying, "how can I help? How can I get in? How can I help?" The reason I was on the committee is because my boss, [inaudible 00:14:49] was always active. Last year, she was the President. She's kind of introduced me, and then the other member from our department say, "oh, we get you on this committee, and then, you know, because you're kind of familiar with this and she's kind of familiar with that type of a field.:" But if we don't have the access of our boss, then it's kind of hard for us to say, "hey, which one should we contact if we just ... Your situation."

Adam: If you wanted to be more involved, is there a disconnect of how to go about it?

Wendy: Yeah. [crosstalk 00:15:30]

Lorena: There's a disconnect.

Adam: You're just not sure who exactly to talk to?

Christina: Yeah, and it's hard for the bigger committees. I actually tried to serve on the administration committee a couple years ago, and I would love to again, but their meeting is conference calls, so you're kind of talking to strangers on the phone, you're new. If you have conflicts, you miss a couple meetings, I don't know, I kind of just drifted off 'cause it's hard. I don't know what the solution is for that because everyone's bidding for part of the state, but it was really hard to kind of get your foot in the door if you don't already know someone.

Steve: I was actually going to say that my experience has been kind of the opposite.

Christina: Really?

Steve: Our chapter, we actually have co-chairs, which I think has been really helpful because everyone is super busy. If you have two guys, you can go to either one, and they'll help. They've actually been pretty strong at recruiting. They just know other people at other cities on their ends. You should come to the chapter meeting.

Christina: I would say the local level, yeah, absolutely [crosstalk 00:16:27] Yeah. [crosstalk 00:16:29] To truly get involved like we're saying at the higher level with CSMFO, to me that's the difficulty.

Adam: Would you...I mean conference calls are just kinda how we work [crosstalk 00:16:38] it's kinda how everyone works, but would you be, would you wanna do like google hangouts or something to, you know Skype or something, so you can actually kind of have [crosstalk 00:16:47] ...

Christina: It'd be nice to add some social interaction, like you said "when you're brand new and you don't know someone it's hard to interject thoughts and opinions." It's a committee that's already going so they're already established. They already know each other, so it's just that ... probably more of a social thing where it's hard ...

Adam: Who agrees, that kind of a Skype or google hang out or something like that would be helpful to kinda be able to put faces with names?

Casey: I think so, seeing the face, seeing the person. That helps break the ice.

Adam: Anyone uncomfortable with the idea of being on camera while talking to your colleagues? Anyone not like that idea?

Wendy: No, it's fine.

Christina: I love the way they're doing the webinars with the pictures where you can actually see the presenters [crosstalk 00:17:25] you know [inaudible 00:17:26] that to me it's...it just helps engage more on both sides.

Adam: Okay ... what financial position classifications, or job titles, are appropriate for membership in CSMFO? So, throw it out, I mean, who do you think ... who's in your organization, or whatever, who should be members? You know, director, analyst ... what are those positions that should be members? Libby?

Libby: You might say director, maybe controller, managers, analyst ...

Adam: What else?

Libby: I don't know about entry level accountants. Maybe, depending on the organization.

Adam: Okay

Casey: From what I see it seems like the content on what's everything's really geared toward accountant and above. There's a little something for everybody below an accountant, not the greater positions that might be a little overwhelming. But depending on that career track, that career path, that this seems like the information being presented makes sense.

Adam: Okay ... Chris? [crosstalk 00:18:34]

Wendy: ... Sorry.

Chris: I was gonna say we are ... some are limited to budget constraints so that factors in heavily. But we have different people at different levels, we've had people come up just for a day trip when the CSFMO was local. It could involve [plain 00:18:49] to bring this skill back who can attend. But you know, if we have an interested person, even if they're the brand new accounting technician and they are sharp, and they are energetic, this would be a great conference to expose them to early on in their career. So I would, even at the lowest accounting level ... [crosstalk 00:19:06]

Adam: So, Chris brings up a good point, so now our managers ... is that an appropriate, a non-manager, an appropriate person to join? [crosstalk 00:19:13]

Lorena: Yes.

Wendy: I think so, yeah. I think, you know, even for entry level people you should be able to be joined as a regular member because then they're given the career paths to grow. You know, networking while providing pretty much opportunities. But I think for the committee level you probably want to be more senior level people.

Adam: Okay

Wendy: Uh huh.

Chris: And when ... like a different, maybe, pricing structure for those ... you know non-managerial type level of staff. I think that we could afford that and that would get them interested 'cause then they'd be career CSMFO person which is a wonderful organization ... [crosstalk 00:19:53]

Adam: Ah...hook 'em early.

Chris: Hook 'em early.

Will: I think [crosstalk 00:19:59] there should be an option if, for agencies that want, that are maybe large or even population based. And maybe have an enterprise type membership where you can allow access to more people ... you know, at a certain price point. Because I think that, you're right, I think that at a certain point you kind of have to divvy the memberships based on budgetary constraints ...

Adam: Right

Will: ... and so if you had the opportunity to maybe ... like if I were gonna pay maybe for the cost of an additional membership I can get more access for more people. Then that might be something that I'm intrigued by because now I'm getting a little more value out of that extra amount of money.

Adam: Okay ... so one of the CSMFO's guiding values is to create positive legacy. Everybody know that? [crosstalk 00:20:52] One way it's being pursued is through college student engagement. What suggestions do you have for getting students interested in working in government and finance?

Casey: This one's for me a big topic, our local colleges like [inaudible 00:21:12] Pomona, Cal Dive, San Bernardino, all they push is CPAs 'cause it's all that exists, the government doesn't exist. And in San Bernardino accounting, one of the largest accounting fields is government. I think that if CSFMO was able to get with the deans, maybe offer one day seminars to show that the government exists. We have an internship program at the city and every intern comes in they don't realize, the only reason they do our internship is get the little check box so they can get their CPA.

Casey: We've been able to keep, I'm trying to think, I was the first intern through but since then we've hired five interns over fifteen years, that had no idea that government existed as career. I think that if CSFMO can go talk to the deans, even it's a one day seminar to say, "hey, this whole field exists."

Adam: Government exists ...

Will: You know, I just read an article, just last night, about millennial generation and maybe now that we're starting to shift a little bit back from that college level, but one of the things they talked about constantly is being part of something, that you know making a difference. And government's a career where you can really do that. I think that we are underselling ourselves a little bit that we can really attract that piece of what millennials are looking for, in terms of that purpose driven mission of government.

Will: And if we can convey that, I think that we'd get a lot of interest from a lot of people.

Adam: Okay, where did you read that article?

Will: It was the, someone has posted it [inaudible 00:22:48], open letter, it was written by, you know I think she was late twenties ...

Adam: Posted it where?

Will: On Linkedin ...

Adam: Linkedin.

Will: It was just some ... yeah.

Adam: Alright ... [crosstalk 00:22:57]

Lorena: The colleges they don't even really offer a lot of government information, it's like one little chapter in the whole course and that's it and they move forward.

Will: It was a one ... it was two weeks I think in my advanced economy class.

Lorena: Right, [crosstalk 00:23:11] and so it's not even exposed at the college level. At UCI they have that program for government accounting, but that's not at the college level. It's more of a professional development course.

Steve: And I think that's why at the technical aspect of the conferences are important. Because I have given the CSMFO ... what is it the weekend thing? Early on when I became a director. So I'm like, "I know there's some things I'm missing."

Adam: So it sounds like there's a relationship building potentially with deans. Sounds like, I mean you all were ... desire to change the curriculum, quite frankly, which may be a little bit above the pay grade at CSFMO.

Adam: What other kinds of things could you give me to engage those students more directly?

Libby: Well, I don't know who initiated it, but at one of our last chapter meetings students from Cal State Dominguez Hills attended and had brunch and listened to the speaker ...

Adam: Okay

Libby: So I don't know if maybe someone from the chapter reached out to them or they reached out to the chapter. But ...

Wendy: I think the chapter chair did.

Libby: Oh really?

Wendy: Yeah.

Libby: Okay

Adam: So ... [crosstalk 00:24:16] would you support having the students at your events?

Will: Yup.

Libby: I think so, open their eyes. I was talking to one who happened to be a ... I guess they have a finance club there, and so I was talking to him and I said, "hey, you know if you wanna learn more you could reach out to us" I gave him my card and so we could exchange a few emails and he ... I might go to one of their luncheons and just kinda like talk about what I do for an hour. So ... that'd be interesting.

Casey: I think maybe engaging each campus has like an accounting club. Maybe you don't have to go to the dean you could go to the club and they always have a job fair. When we attend [inaudible 00:24:54] San Bernardino, I think we did UCR. We were the only city looking for interns at that point. [crosstalk 00:24:58]

Casey: It'd be kinda nice maybe if CSFMO, not necessarily change the curriculum, but go to these clubs and have a booth and, I'll be honest, when I had first started looking at CSFMO's website, all I cared about was the careers. I mean if nothing else you could just put that information out there to kinda hook 'em into the website and then they can learn.

Casey: I mean 'cause they're going to be looking for careers. And then that was a huge resource that I used for many years when I first started out.

Adam: Okay ...

Mike: Maybe not just the deans but some of the actual professors there, like I have a friend he teaches up at San Jose State. They always come calling once or twice a year for guest lectures and in that time period for their FDA program. I'll go over there and do my plug.

Adam: Right, do you all have internship programs at each of your agencies? ... no?

Wendy: I do.

Adam: Anybody else in the room?

Mike: I do.

Adam: No ... no. Would it be helpful if CSFMO kind of created it's own sort of template or way to create an internship program? Or is that just not something that's part of your ...

Wendy: Well ... our policy is that they have to be interviewed by our firm so if we can't take anything like CSFMO recommended, 'cause I have to go through the whole thing.

Adam: ... Okay, would you look for support for developing, just developing internal internship programs?

Wendy: I think so.

Steve: Yeah as a resource.

Adam: Yeah?

Steve: Yeah. Potentially.

Adam: Alright. Alright ... thinking about what's CSFMO currently offers to members, trading opportunities, LISTSERV, the magazine, what other things could CSFMO offer that would make your membership more valuable? What's the one, two, three things that'd be like ... "you guys gotta do that"?

Casey: In my area it'd be nice to know who ... the chapter people are. I think it turned over. I think people were tired and they just kinda fell off. 'cause there's no ... that I'm aware of, mountain - desert region chair that we can reach out to. That's nonexistent.

Adam: So you don't know who the leadership is?

Casey: No idea.

Adam: There's no list you can easily access?

Casey: I get a monthly list just saying "renew your email, to stay on the..."[crosstalk 00:27:15] but nothing beyond that.

Adam: Right but [crosstalk 00:27:17] but there's no names in there? Just "your on the list".

Casey: It's just a [crosstalk 00:27:23]

Adam: Okay

Wendy: I agree 'cause ... personally I don't think I know all the committees and then each committee what their responsibilities and then what's difference between the

committees. And I think maybe at the beginning of each year after the conference, maybe each committee can send out something to all the members saying "this have this committee this is what we're going mainly to be focused on"... you know, "who all, who is interested to join us?" That kind of stuff because Lorena and I used to be working on the professional[crosstalk 00:28:00] ... yeah.

Wendy: So we always, 'cause we review calPERS and buddy, and we need a lot of reviewer. We always have hard time to found anyone who want to be participate.

Adam: If you wanted to today, to identify the chapter who the chapter leadership is, get contact with them, know what the committees are in your local chapter, know who's in those committees. Do you have any way of accessing that information?

Lorena: I think it's on our website ...

Christina: It used to be on the website.

Lorena: But they've remodeled it ...

Christina: Yeah ... [crosstalk 00:28:30] I'm trying to think of where it's at now ...

Adam: [crosstalk 00:28:30] do you know [inaudible 00:28:30]?

Mike: Yeah, I'd call the chapter chair, Eric, and tell him.

Adam: Interesting.

Libby: But maybe when someone joins or when you renew annually, you could get an email from the chapter chair saying, "thank you for renewing your membership, contact me if you wanna get more involved, we have events coming up in March, in June.." [crosstalk 00:28:53]

Libby: It's just a personal way to reach out or if the chapter chair is too busy maybe nominating someone else to do it or ...

Adam: Okay. Is there any additional resource that you'd need on the website, any new program that you'd be able to, anything ... do you want, you know, some sort of discounts or, what else could CSFMO do to make the value proposition membership better?

Mike: So, I have a question?

Adam: Yeah.

Mike: What I've noticed is over the years there's an election that's done by the members, but there's maybe one, two, three people that get elected for president- elect or for northern California representative or southern California representative. It's a little bit more obscure, I'd probably like to see more transparency in that.

Adam: Okay, so you really don't understand the election process? Anybody else have a curiosity on how this election thing works?

Mike: Don't get me wrong, I think that the people that have been elected have been great [crosstalk 00:29:54]

Adam: Oh no, I understand [crosstalk 00:29:56] ... know how it works exactly.

Christina: I will say in general it's kinda hard to know. When your brand new and haven't been a part of it all how CSFMO works in general. Until you really like dig in and start asking questions, I mean, I've worked with [crosstalk 00:30:07] our chapter chair and she had the same thing. When the chapter chair leaves and there's no succession planning or anything you really are starting from scratch.

Christina: CSFMO's there to answer questions but you really have to be proactive and like really kinda ... I don't know.

Adam: Do you see CSFMO as a volunteer organization or as a professional organization? Raise your hand if you think it's volunteer ... Raise your hand if you think it's professional.

Christina: I'm going to say yes to both because it's a weird mix of both from our experience.

Adam: Okay, do you think that CSFMO, with that perhaps mix of both, is dissimilar from other government association kind of things or do you think there are other associations might be more professionally operated? Or less so?

Will: I think that other ones, you look at some of the other ones that exist ... like on the city manager level type thing, those are a little more professional because I think the dues are higher and so they can afford to have those more profession run. Not to say that the folks that, like Melissa Dixon and those folks are not doing a good job. But I think though that, you know, for the size that we're at I think we're getting ... that's the mix we're gonna get.

Will: I mean I don't know how much can be done about that. Given our membership levels and the amount of money we pay for the membership.

Adam: Okay, do you think it works long-term, the current model? Or do you think something has to change?

Libby: I think the membership dues are pretty reasonable for the value

Will: Yeah, they are ... absolutely.

Libby: And the conference costs ... [crosstalk 00:31:57]

Christina: Yeah to me it's a very well run organization, I would go back towards more the transparency, the communication, information in general ...

Adam: Okay

Will: [crosstalk 00:32:06] I'm not saying that it's bad or anything, I'm just saying that I think that at the low price point we're getting good value for what we're paying. And I don't think we're going to expect this robust professional organization that's going to run a bunch of things for us because it's just not possible.

Adam: Okay, alright so I'm gonna list a bunch of activities on the website ... you know kinda give me a sense which are familiar and which of these should be kinda more prominent, highlights, emphasized. We've got the this one on the website The Annual Conference. Is it appropriately promoted on the website and easy to access? Is there anything that has to change about that?

Wendy: No

Steve: I don't think so

Chris: [inaudible 00:32:58] Something to avoid people who have to go ...[inaudible 00:33:01] if I go there to two, three, four, five times in a week, whatever is done to look to see if my job listing is posted. I know the conference is going on so it's a repetitive page. Not that that's too annoying but ...

Adam: Okay

Will: Maybe this is getting ahead of ourselves but the only thing I struggled with this particular year was finding guide book on the website ...

Christina: I was just gonna say that! [crosstalk 00:33:27]

Will: I heard quite a few people that [crosstalk 00:33:29]

Christina: Is the app available? Do they have the app? Like what was it? And I check and go back into the app store and see what I've used before and that information is nowhere.

Adam: Okay, good intel. Register for chapter events. Is that easy to access? Familiar with it? Comfortable with changes?

Will: They've really improved that process the last couple of years.

Adam: Yeah ... okay.

Steve: Actually I've got one that need improvement. I've had some situations were I've registered for something and then ... they're like, "oh, did you sign up? We don't have it." Like it just disappeared.

Christina: When they first went to the new payment system [crosstalk 00:34:01]

Will: I've seen that, you know what? You're right [crosstalk 00:34:02]

Christina: [crosstalk 00:34:03] when they transitioned to the new online payment system [crosstalk 00:34:07]

Will: When was that?

Libby: It was this year

Wendy: You have to research [crosstalk 00:34:06]

Christina: It was this year

Steve: Oh, earlier this year?

Christina: Yeah, we had a couple luncheons were we just, because they see the registration behind the scenes, the payments, the information wasn't connecting.

Steve: Oh, okay

Christina: I think [crosstalk 00:34:17]

Steve: But it's fixed now?

Christina: But since then? Yeah we haven't had issues in our region but ...

Steve: It seemed kind of random

Christina: Yeah .. it was, yeah.

Will: Yeah, I do liked though that we don't have to get a check dealer cut ahead of time or go to petty cash or [crosstalk 00:34:27]

Christina: Yeah, so much easier.

Adam: Alright, register for training. Is that easy to access? Everyone familiar with it? Any issues? ... okay.

Adam: Job postings.

Chris: They've changed [inaudible 00:34:43] I think they've added filters to it but I bypass them all. I just hit show all or something like that, I just bypass it, I don't even bother so, that doesn't work for me. I'm just here to see what's out there, what my staff are looking at, and then if my post is up there.

Adam: You're looking at what your staff's looking at? 'cause you wondering whether they're gonna leave you for it? [crosstalk 00:35:04] okay. [crosstalk 00:35:06] is that something everybody ... ?

Casey: I look there too [crosstalk 00:35:09]

Libby: Yeah [crosstalk 00:35:09]

Christina: You gotta know what's going on in your region [crosstalk 00:35:11]

Casey: You wanna know what area [crosstalk 00:35:14]

Adam: Okay, interesting.

Will: Sometimes it's, "oh, they're hiring for that position? I wonder what happened to..." ya know? [crosstalk 00:35:23]

Christina: Well even just comparing what jobs are out there, the salaries, the other agencies are offering. I mean it's ...

Adam: Right ...

Adam: Reading the magazine. Is that an easy thing to do? Easy to access? Familiar with it online?

Chris: I was gonna say, I'm sorry, with the job posting thing. I love having our positions there. The accounting supervisor position posted up there right now but we get a good return

from it. So I'm really happy that CSFMO does that. So, I applaud their efforts for trying. We get good returns, very good returns, [inaudible 00:35:53]

Adam: Okay. Magazine? Easy to access? People go there to read it? Any concerns over that? ... alright.

Adam: Research rooms? Everyone familiar with research rooms?

Wendy: I've never used it...[crosstalk 00:36:12]

Adam: Anybody use research room?

Will: I have, I have tried to find things in the research room, that's where supposedly when you send out an email on the LISTSERV, and the responses [crosstalk 00:36:27] are supposed to date in there. It's never, it's very rarely up to date. But I'll find [crosstalk 00:36:31]

Christina: [crosstalk 00:36:31] really old information.

Will: Yeah. Like I'll find something ten years ago.

Christina: 2002 ... [crosstalk 00:36:37]

Adam: Alrighty, access webinars. Are you familiar with the process? Easy to do? Any concerns or changes needed? ... Alright.

Adam: Archive coaching panels are what they are, so the archived material. Anybody familiar with that? Anybody use that?

Christina: No..[inaudible 00:36:58]

Adam: Concerns over it?

Libby: I thought it was great, there was a webinar I watched and my colleagues couldn't do it so I sent them the link and said, "watch it whenever you can" ...

Adam: Okay

Libby: It's nice to have it.

Adam: What magazines, websites, or other resources do you use regularly to grow you knowledge and skills?

Wendy: GFOA, GASB.

Adam: GASB?

Wendy: Yeah.

Lorena: CSDA

Adam: CSDA.

Christina: COTA

Adam: COTA ... What else?

Christina: [inaudible 00:37:31] California City.

Adam: League...

Will: ICMN

Adam: Okay

Casey: [inaudible 00:37:38] Wall Street Journal

Adam: Okay, that's great.

Adam: Anything else? Mike?

Mike: I think they've named most everything.

Adam: Okay, do you consider yourself a regular reader of CSFMO magazine? Raise your hand ... one, two, three, four, five. Okay, why aren't people reading it?

Lorena: If I don't read it as soon as I get the email that it's available, it doesn't happen.

Adam: Do you want a reminder email?

Lorena: I think that would help me. A reminder email. Maybe like a week later. Just something quick like "did you check it out yet?" Or ...

Adam: Or would that be annoying?

Casey: I concur. If I don't read it right then, then it just goes on the back burner.

Steve: That's how I read it. [crosstalk 00:38:26] when I see that I'm like "I have to read it".[crosstalk 00:38:28]

Adam: Okay, hm, where do you find that value in the magazine? Is it in depth articles? Chapter spotlight? Promotion spotlights? What do you love most ... what do you look to in the magazine? What do you get excited about the magazine?

Lorena: I like reading the stories that an individual is writing, the spotlight one where it's on a certain subject. It's interesting, it's a variation of things.

Adam: Okay subject matter stories. What else? I mean you don't have to be a regular reader to find something you like about it. What do you like about it Libby?

Libby: I think that they start like an interview process or someone was asking someone else questions ...

Adam: Like Q & A?

Libby: Yeah, there was like a Q & A portion that recently that I found that interesting. Just kinda learned more about other people out there.

Adam: What do you like about it when you read it Steve?

Steve: The same thing, I mean it just kind of highlighting things that are coming up. I think it's just a good reminder.

Adam: What's next?

Steve: Yeah.

Adam: ... yeah?

Chris: You know, the technical technical things I like, a new GASB is coming up, someone's adopted it early, love to hear their story. So I will focus on any technical, any early adopters, see what their experiences are.

Adam: Early adopters ... okay. Cool. So the innovators. Okay.

Adam: What else would you like to see highlighted [inaudible 00:40:03] so we've got, member features and spotlights, just go through it like most, raise your hand if you hear a site you wanna see more of. One, two, three, four, five, okay.

Adam: Contests or other entertainment features? Okay.

Adam: Short videos?

Libby: Magazine [crosstalk 00:40:27]?

Chris: [crosstalk 00:40:29]videos.

Adam: I don't know but [crosstalk 00:40:30] I mean do you look [crosstalk 00:40:31]

Will: [crosstalk 00:40:31] Cat videos?

Adam: Yes, cat chasing [inaudible 00:40:35] I think maybe the world should've gone video, right? So maybe groundbreaking ecstatic magazine and bringing some video content into it? Is that something you'd wanna see? Or [crosstalk 00:40:48]

Will: You mean like [inaudible 00:40:48] member spotlight instead of a written and do it in a video format kinda thing?

Adam: Okay, that'd be helpful. Watch a couple minute video, is that? I mean I help thinking the context where ... I don't know how often you're sitting at your desk, and watching video, is that something you'd wanna do? Or kinda be like "oh that's a weird thing to do" or an inconvenience?

Libby: I don't want to get off topic but I ... would they ever consider the increasing the use of social media? Because I feel like, Facebook or Twitter, or like a lot of other groups I follow post a lot of content on social media. So maybe if they linked certain articles from the magazine, put it on Facebook, then that would also be a reminder to "oh! Read the magazine! I missed it!" [inaudible 00:41:32]

Adam: Good point. Let's see ruin your own talent and ruin your team's talent. Is that something you'd want to see more of in the magazine? ... there's consensus there.

Adam: Alright, leadership skills?

Wendy: Yes [crosstalk 00:41:50]

Adam: Okay, technical training, tips, resources under updates? [crosstalk 00:41:56] Alright.

Adam: Communicating and engaging community employees on financial topics?

Wendy: Yes [crosstalk 00:42:04]

Adam: Information about CSFMO? [crosstalk 00:42:08]

Adam: What type of personal or professional content do you enjoy reading? Biographies, technical, social media, scifi, news, where do you go for ... you already listed all the kinda specific industry things, where else do you go to read? You said social media, you're on Facebook...

Libby: Yeah, another organization called BOGL that kinda sprung up over the last few years and they have an amazing podcast called Gov Love. And some of the finance topics I was actually really surprised by and it's really well done.

Adam: What else, where else? Outside of necessarily industry, where do you go for news information and entertainment?

Libby: Yeah, just news sources ...

Adam: Like what? ... where do you get your news? What's your go - to [crosstalk 00:42:58]

Libby: New York Times, L.A. Times, Yahoo Finance, I do read the Naked Capitalism blog for the calPERS news.

Adam: Cool, where do you go Mike?

Mike: WSJ

Adam: W ...?

Mike: SJ.

Adam: What's that?

Mike: Wall Street Journal.

Adam: Oh, oh, okay, okay. We just call it the journal. [crosstalk 00:43:21]

Adam: Alright, Lorena where do you get for news? Innovation, entertainment?[crosstalk 00:43:26]

Lorena: [crosstalk 00:43:26] I do get [crosstalk 00:43:26] Entertainment like a John Gordon and we like to read it in the office. We view the water award every year. We pick a different award and have those discussions. A lot of leadership we do, so I enjoyed that.

Adam: Okay, Christina?

Christina: I like the ones that have been mentioned, social media, twitter, regular yahoo page [crosstalk 00:43:47] and then like the local San Diego Tribune and things like that.

Steve: Okay, this is gonna sound kinda bad but I don't know where I get a lot of my news because I just do whatever google gives me [crosstalk 00:44:01] it controls my life. So it knows what I like and then it just changes what I get. So, I don't know.

Adam: Sure, okay.

Steve: I'm a copying machine, sorry.

Adam: Great, [inaudible 00:44:10] dealings with the Russians right?[crosstalk 00:44:11]

Casey: I'm in the same boat with you, just I ... My routine is I check the local newspaper, look at the Wall Street Journal, but we already have that, and then it's google based. And then if something catches my eye then I go down that dark path [crosstalk 00:44:28]

Adam: Alright, Will where do you get news? Entertainment?

Will: Social media, the local papers, [inaudible 00:44:33] register, [inaudible 00:44:34], podcasts ... and I also have all the major news network apps. You know, CNN, Fox,[crosstalk 00:44:43]

Adam: Do you check those regularly?

Will: I get alerts and if an article interests me I'll check it out.

Adam: Okay, Wendy, where do ya get your news information?

Wendy: It's uh...

Adam: Or entertainment?

Wendy: Google news, L.A. Times and then I listen to radio. NPR.

Adam: NPR. Okay. Chris?

Chris: Big news, I spend a lot of time a day on news. I'm a big junkie. The CNN everyday, CPA Journal, the paper, the Wall Street Journal, Business Insider, Yahoo Finance, I'll hit Fox if I wanted to have perspective. Several ... few financial websites I go to as well.

Adam: Sounds like you're almost apologetic about Fox. [crosstalk 00:45:25]

Chris: No, no, no, I don't mean [inaudible 00:45:27] different news different views [crosstalk 00:45:30]

Adam: It's okay, nobody's judging [crosstalk 00:45:32]

Adam: Okay, very cool. How often do you and your staff participate in CSFMO webinars during the year? How often are you doing that?

Mike: Probably once or twice.

Adam: Once or twice?

Lorena: Four

Christina: I try to do it every month in the CPE.

Wendy: Two times.

Will: One or two times a year

Casey: About once a quarter.

Steve: Probably two times, yeah.

Adam: Why aren't you doing it more? Is there ...? Why aren't you doing it more potentially? And other than Christina, who's on task, and then do you look at the archives as well? What's holding you back from choosing it more?

Adam: Just subject matter isn't interesting, or don't have time, or what is it?

Casey: I think it's subject matter, if it's not what we're looking at at the time. Then we won't use it. And as far as archive I don't think we ever have tapped into that.

Adam: Anyone else go to the archives?

Libby: yup [crosstalk 00:46:26]

Adam: Yes?

Lorena: Yes.

Adam: Yes? Okay. What are the things holding people back from using it more? Wendy?

Wendy: Well, the webcast some of the topic is not applicable to our agency.

Adam: Okay

Wendy: So, a lot of time when we're looking for resources on GFOA. Yeah.

Adam: Okay, do you regularly attend chapter meetings? And why do you go to them? Who attends chapter meetings? Okay ... most people do.

Adam: What draws you to a chapter meeting?

Lorena: Speaker

Mike: Subject

Chris: It's the subject

Steve: Networking

Adam: Networking ...networking too or also subjects [crosstalk 00:47:12] okay.

Adam: Great food? [crosstalk 00:47:17] chance to get outta the office?

Libby: Yeah, it's nice to go with our small group and just a way to ... ya know.

Adam: Team building? [crosstalk 00:47:28]

Libby: Yeah, team building. [crosstalk 00:47:31]

Adam: And why do you go to chapter meetings?

Casey: I really don't know why, I know [inaudible 00:47:41]

Adam: Oh, you know know why?[crosstalk 00:47:41]

Chris: I'm just afraid of getting volunteering into something [inaudible 00:47:46]

Adam: So you actually think you'll be sucked into something you don't wanna do?[inaudible 00:47:51]

Chris: [inaudible 00:47:51]

Adam: That you won't have the willpower to control yourself? [crosstalk 00:47:53]

Chris: No, I won't! [crosstalk 00:47:53] I talked to three members, I spend all my time with three members, and just talk with a lot of people so ...

Adam: Do you really that's like ... is there a genuine or even a small part of you that says, "If I go I'm gonna be sucked into something."?

Chris: I am the worst, the phrase sucked in, I wouldn't use that but if I go I would then feel, "okay" I know the people and they know me I would continue going. So I just keep myself alone [inaudible 00:48:22] because I'm quite busy and ...

Adam: Do you, does anybody else think that that may be a factor in people not participating. That somehow, maybe their interested in the subject matter, and they wanna do some networking, but they just don't wanna kinda get too close to it because it may ... mean that they gotta do it the next time? And it's too much?

Casey: I think in my area that that would be some I'm a little afraid I'd say something goofy and now I'm afraid I'm gonna ... [crosstalk 00:48:51]

Will: Yeah, that's something [crosstalk 00:48:54]

Adam: Lets address that for a second, because I think that can be challenging. Even if a small percentage of the membership says, "you know I learn wanna know but it may be too much. Maybe there'll be an expectation if I show up this time I'll have to show up again." How are you gonna take that pressure off people potentially?

Adam: I mean, keep people engaged but take the pressure of potentially feeling some sort of responsibility or is that just your own ... your own issue and you gotta get over it? Anybody have a thought on that?

Adam: Like when you leave "hey no pressure to show up again?"

Libby: I guess I've never gotten that vibe from our chapter meetings. It's just been really low key and [inaudible 00:49:43]

Steve: I don't feel that way but I know that there's some other directors and CFO ... I mean I have served on other boards and there's just times where I'm already in two or three other boards ... I just don't have time for other boards or committees. So I don't feel that way with CSFMO but I could see how someone could say, "oh I'm already committed on these so I just can't". So maybe would just not wanna hang around so they don't feel pressured I guess? Not in our chapter, it's pretty low key.

Lorena: Sometimes you get stuck at a table where there's a vendor that giving you a sales pitch the entire time. The entire free time. So before we used to a little early, to get a good

seat in, and everything. But then that left an opportunity for a vendor to come and sit with us. So now we actually show up kinda right before it starts so that the vendor's already taken [inaudible 00:50:32]

Adam: Anybody else have an experience like that? ... kinda the hardcore vendor sales pitch?

Will: A little bit yeah.

Libby: Yeah, thanks for bringing that up because I feel like as a newer member too that can be a little overwhelming if you're sitting at a table and maybe your boss's sitting somewhere else. And then you're like, "oh, do I have to talk to this person? Do I have to give them my card? Are they gonna start hounding me?" So it can be intimidating.

Adam: Do you think maybe that's kinda the price you pay for having that vendor host lunch?

Libby: Yeah

Christina: Except they really do help keep cost down on doing the lunches ... and sometimes it is helpful. I have interacted with vendors where we've actually, you know ... it's been a helpful [crosstalk 00:51:17] interaction, some of them are very aggressive, but you know if you're going out to do an RP or you're looking for some new service. It's nice to have that casual interaction without it getting to the [inaudible 00:51:27]

Adam: Who do you seek advice from when you challenging issues at work? Give me the title of the kind of person ... people outside of your organization, business leader, other worthy mentions. Where do you turn ... think of the last two or three times you've looked for guidance on something. Could be a family member too. Where do you go for guidance when you've challenges at work? Libby?

Libby: I guess my husband or I have a close friend, coworker, who she's always like my go-to person when I wanted to talk to someone.

Adam: Mike?

Mike: See a manager or Mary.

Adam: Or what?

Mike: Mary.

Adam: Mary? ... who's Mary?

Mike: Mary Bradley.

Adam: Oh oh, so it's someone within your organization

Mike: Yeah.

Adam: Oh, okay okay. Alright.

Lorena: I either turn to, he's a retired director, or if it's a more technical question, former colleagues. I'll call another organization and say, "I know our subject matter experts" and so I'll talk with them to correct the ...

Adam: Okay, Christina?

Christina: Similar, coworkers, and then I've tried to get to know my counterpart positions in neighboring cities and within my region [crosstalk 00:52:56]

Adam: Okay, how'd you do that?

Christina: The lunches and CSFMO, being involved.

Adam: Lorena how did you develop a relationships with former colleagues, [crosstalk 00:53:07]?

Lorena: Just working, keeping in touch, and working with them. Like when I see them at this conference it's like, "we've seen each other yesterday". It's very familiar, very friendly, and genuine. And I really appreciate that I've maintained those relationships.

Adam: [inaudible 00:53:23]

Steve: It's similar, I have to call on colleagues a lot. I mean they're really small agencies so, there's no one in my agency I can really talk to about it. Other directors and ... depending on the topic and you can go to the LISTSERV or I just GFOA a lot. I made some connections with some of them.

Adam: Alright, Casey?

Casey: Depends on the topic that I've somehow already got the old school managers that I've kept contact with. If it's a, like finance related, I'll just ... lately I've just been building contact by cold calling the neighboring agency director. Or if it's just [inaudible 00:54:05] I'll go to my wife.

Will: Well my wife, the city manager, my assistant director, other department heads, directors within the city. Just depending on the topic.

Wendy: Yeah so, for work related usually, first I'll go to my CFO. For technical issue I will sometime go to the GFOA website and looking for solutions over there. Several times I do reach out to the CSFMO members. I know over the years I have a lot of friends [inaudible 00:54:47] in this organization. So normally if I want to updating some of my policy stuff I reach out to them to get, you know, their policies, so I can come here and then getting something out of it.

Adam: Okay, Chris you've had a lot of time to think about this.

Chris: I did. Technical partners, or accounting partners, I came up through public accounting so I know a bunch firm partners. Business related ... vendors I've talked and chat about I ... I get their cards, they get my cards. And then if it's non-work related I have some mentors that I'll go to, some gray hairs I'll seek out. Loads of questions.

Adam: So one thing that came up, and you just kinda mentioned it again, I think, a little bit, former retired directors. And you said some gray hairs, I assume people who have perhaps have moved on from government service but are still very knowledgeable.

Adam: Is that maybe a new resource, kinda that should be, or a resource that should be formalized? Maybe like a former CSFMO member? Like organization or some program where you can ... like in the small business world there's like the, what they call it, small business administration has like these gray hair folks you can go to when you're starting a business and they give you business advice? Is there some rationale to maybe have a pool of older experienced folks that you all can access? As a resource? And organize them together?

Adam: Or is that kinda unrealistic or you wouldn't really talk to them? Or you think they'd just don't keep up on their skills so it's not valuable? What y'all think?

Mike: I think it's pretty realistic. I should use it now.

Adam: Okay, you're already doing it.

Libby: Is there a mentorship program? On the website or something? Or am I thinking of something else? [crosstalk 00:56:37] but I think a mentorship program would be helpful to have. Maybe you sign up to be paired with someone or there's just like a pool of people out there that is retired and willing to take a phone call and talk something out with people.

Will: Well I know that the CSFMO already does have several retired members that are active. David Cane, Harriet Cummins, a couple I could think of off the top of my head.

Adam: Okay, would feel comfortable calling them today?

Will: I worked with David before I'd be very comfortable calling him.

Adam: Wendy is that something you'd ... a resource you'd wanna have?

Wendy: Mm mm ... not really.

Adam: Okay.

Wendy: Yeah

Adam: Alright, who'd you like to hear from in the future? You know whether it's in a magazine, or just in general, in conferences. Like who haven't you heard from yet that you'd love to kind of have as a resources that might be valuable as an information source?

Chris: GASB [crosstalk 00:57:45] GASB folks because what's coming, but they do put that out there, they announce what they're looking at. But I always enjoy listening to the GASB folks directly because they're on the pulse of things, they know what's coming and then the interpretations coming from them, it's a good source.

Adam: Anybody else? ... any individual, or specific title or person?

Libby: Maybe a little more interaction with the city managers group or something? Like how ICMA or something ...

Adam: Okay

Libby: Maybe just for the purpose of knowing what our city managers are talking about and thinking about? Because that might trickle down to us too.

Will: That'd be cool, like you could [inaudible 00:58:28] even at the local chapter level. 'cause orange county has the orange county city managers associate maybe have some kind of some more interaction between those two organization. [crosstalk 00:58:37]

Adam: A joined meeting where you could [crosstalk 00:58:38]?

Will: Yeah.

Adam: Anybody else agree with that? The idea of kind of having a better sense of what the city managers are dealing with and maybe you could even educate them on what you're dealing with?

Wendy: What I [inaudible 00:58:51] from my auditors. Because it seems like I only hear from them like twice a year when they come to the office but the rest of the time I left them

alone [inaudible 00:59:04] feeding me more information about what's going on with the GASB and then new pronouncement.

Adam: Do you have any rationale of why they would want to keep separation? Is it not appropriate for them to be [inaudible 00:59:14]?

Wendy: 'Cause you know that's the time they can be billing for their hours. [crosstalk 00:59:22]

Libby: Maybe it depends on the audit firm. I know ours, like some of the partners, will post articles on LinkedIn and share information.

Will: Yeah, in our firm will, well a couple of firms, that I've worked with in the past have ... they do an annual ... accounting update.

Adam: Are there other people who wanna spend more time or have a better working, ongoing working relationship, with your auditors? Is that a thing [crosstalk 00:59:50] you'd appreciate Mike?

Mike: Yeah, I do appreciate that ongoing relationship of the auditors.

Adam: Christina?

Christina: Yeah, I could see that. And again I do think it depends on the audit firm. But yeah, some could do better for sure.

Adam: We're close to wrapping up. How many of you stay passionate and keep energy in government finance? ... Mike, how are you passionate? How do you stay passionate about this business?

Mike: Sometimes there's things that come up that you just look at and go, "what?". Somehow it's like it's almost primal. It gets to the core of things and then you kinda get connected with everybody else in the office. So we have this debate where we were looking at an article that came out, where they were thinking about taxing text messages.

Adam: Right

Mike: And that connected everybody and people were talking about the different resources they were looking at and how this is never going to happen.

Adam: Okay.

Mike: But you know PEC can definitely strike a nerve with [inaudible 01:01:00] group. So it's pretty common to have a lot of people talk about things. And then people start going off

on subjects during our staff meetings we usually have somebody bring in a different idea and that's how it stays pretty fresh. Because everybody comes in with something different and how that relates to our work.

Adam: Lorena, how do you stay passionate about the business?

Lorena: I think just knowing, because we are a water district, so we are completely funded by [Rapears 01:01:28] No outside funding at all. So knowing that I'm doing my best to make sure that the [Rapears 01:01:35] money spent appropriately, that they're being charged correctly, that our general ledger is in balance, that we're very transparent. It's something I'm very proud of and with this agency, we're very transparent and we keep that going and I confidently speak with a customer or resident and tell them, "you pay rightfully for your costs and they pay our paychecks."

Lorena: And so that keeps me going.

Adam: Alright, Christina?

Christina: I don't know if there's any one thing. I like working for government, I love my job so I don't really have to try to be passionate. We have a good team, I like my coworkers, so it's kinda just natural I guess. When you've got the right environment.

Adam: Okay, Chris?

Chris: I just see myself already as a passionate person. I'm open to change and I don't shoot down ideas, I wish more ideas would be coming, instead of me bringing them up. But realign, I'm very interested in changing things so I already have that as part of my DNA.

Adam: Okay, Wendy?

Wendy: Well, in our organization the finance department actually is happily involved with the operate and then the engineering department. So, you know we're providing technical service to them, we help them with developing [inaudible 01:02:57] construction plan, that kinda stuff. So, I feel that, you know, we're not really a boring firm, we're pretty exciting, we know what's going on with other departments. We support them, they support us. And then each year GASB brings new challenges, so there's a lot of changes from year to year so that make my job more exciting.

Adam: Okay, so [inaudible 01:03:24] is the big new exciting?

Wendy: Yes

Adam: And they keep you interested. Okay, Will, how do you stay passionate?

Will: We're a full service city, and we have, kind of like Wendy, we have a very cohesive department group. So I get to be involved in various aspects of the organization, police, fire, public works, a lot of those different projects that they work on. So, just bringing the financial expertise to the those different aspects of the cities is pretty cool.

Adam: And then they're subject to you technical component?

Will: Yup

Adam: Okay.

Casey: It's a challenge every day I think I might have an idea what I'm gonna walk into in the morning and it's completely different. For example, last Thursday I thought I was gonna start rolling out the budget instead I'm dealing with employee issues. You know, the day before I was gonna do something, and you know we have a water district, I'm dealing with customers. Every day is a challenge, it's that and trying to provide the best customer service I can to the rest of the team. So every day is something new, it doesn't become, it's not routine at all which I enjoy.

Adam: Great. Steve?

Steve: Same kind of thing, every day's a challenge. I've left all my last jobs because I was bored. These are the things you work on don't think about anything else. And so it' the challenge and working for a small agency there is never a lack of challenges, so there's just so many things to fix and make better. So our attitude, we do call setting and one of our goals that never comes off improving from what we did last year. Just kinda keeps the pressure on and keeps you moving and motivated I guess.

Adam: Okay, finally, what didn't we get to? What didn't we talk about? What has to be said?

Will: The only thing ... I don't know if it's as much a complaint because I don't know how you'd fix this problem. But for the conference, the timing isn't always ideal but I don't know what time would be better. Because, most if you're on June 30th fiscal year you're just starting your budget process and we're getting pretty deep into ours and so right now I'm the only person from my organization here. I would've like to spent [inaudible 01:05:57] it's not that far from home.

Will: But I just don't have the staff to do it because they're so busy working on various things. But again, you know I guess that's not a complaint it's just I don't know how you solve that. Maybe what happens is, it feels like sometimes the conference a little bit too spread out in terms of, you know, I'd like to be ... it may be a lot to take in and, you know, in a short amount of time, but maybe make it a little shorter just because we have so much ... so many priorities going back to the office that it's hard to come out.

Sometimes especially if you're coming from up north you know ... it's almost a week outta the office.

Adam: Anything else that has to be said that we missed?

Libby: I'd just like to reiterate my comment about social media. I think more and more people are using Twitter for news. Even if it's highlighting you know cities and districts, news in those, so we know what's going on in Fremont. It would just be interesting to maybe see more information like that.

Will: And you know that's a good point 'casue I think they talk about that a lot.

Libby: Yeah.

Will: They always try to push it but then there's not a lot of content. It's like, "okay, go look at it. Oh there's really not much here." You know.

Libby: All it takes is putting a few people on the account and do Twitter for the BOGL group and really just like retweeting other stuff. So it's not like really time consuming if someone were wanting to take it on.

Adam: Okay, well fantastic. I wanna get you outta here on time and we have provided by CSFMO Starbucks gift cards. So if you want to take one you are welcome to I'll just ask you to put a little initial next to your name so they know if I stole them all or [crosstalk 01:07:54].

Group 2

- Adam: Good morning. Welcome to our discussion group. We're going to be talking about member priorities for the California Society of Mutual Finance officers. My name's Adam Probolsky. I run a research company here in Basin, California, offices in Orange County and San Francisco. Most of what we do is for mutual agencies to these counties, water districts, taxation, annexation, redevelopment, have a pretty good sense of how you guys operate. And we are the researcher for CSMFO. You've probably seen the annual survey that they send out. Hopefully, you complete it, and then we're doing a series of focus groups on an ongoing basis to help improve the organization. Assisted today by Scott, and you are invited because you're members, no other qualifications necessary.
- Adam: As you can see, we're gonna video and audio tape because I can't write notes that quick. We're on a first name only basis for some semblance of privacy. Jan, can you shift your name tag so I can see it, just in case I forget your name in the middle of ... That's perfect. In the session. If everybody can acknowledge it's okay to audio and video, that would be great. Everybody okay?
- Sophia: Yes.
- Adam: Certainly not going to [inaudible 00:01:28]. Nobody's trying to sell you anything. I'm available for questions afterwards. If everybody can ... If I can have one person speak at a time, that would be helpful and direct all your comments back down to me, that would be very helpful. No such thing as a right or wrong answer. Negative comments are just as welcome as positive comments. If you agree or disagree, it would be great if you could say why, not just agree or disagree.
- Adam: Then my role is not to have an opinion but I may inject an idea or two here or there, to get people discussing things. Let's get started. If we can go around the table, say your name the way you want it to be said, how you like it to be pronounced. I think it's pretty easy [inaudible 00:02:15]. Then if you could say something in six seconds or less, I drive a Maserati, I just got back from Italy, I have 14 cats, whatever it is you want to say about yourself. Why don't we start with you, Carlos?
- Carlos: Hi everybody. I'm Carlos [Corales 00:02:32] with the city of West Hollywood. 30 years in government.
- Dennis: My name is Dennis. I like to travel and happy to be here.
- Sophia: My name is Sophia. I have three kids and this is my first time coming to a focus group, so I'm very excited.
- Adam: Very nice.

Donna: I'm Donna, with the city of Cypress. Three and a half years there, 24 in government. I have a seven year old daughter and I'm a big LA Kings fan.

Adam: Cool.

Stuart: Stuart with the city of Brisbane. I've just taken up baking.

Adam: Very nice.

Jan: Jan Cook, town of Hillsborough and I love to ski and I've been in local government for nine years.

Karen: I'm Karen Williams. I'm from [Sapa 00:03:19]. I have two children, both in college now, finally. I like to travel as well.

Adam: Great.

Michelle: Michelle. Excuse me. Michelle, city of Escondido. A new mom this year. I have an eight month old at home.

Adam: Awesome. Let's get started with what are the top reasons you attend the CSMFO conference? Why do you come, Donna?

Donna: This is my first time at a CSMFO.

Adam: Why'd you [inaudible 00:03:53].

Donna: CPE credit, educational opportunities, getting as much pension information as possible. That's a big topic for my agency.

Adam: Sophia?

Sophia: Probably to connect with other agencies and see what are some of the ongoing issues or concerns. Another way to also network with vendors. It's one area where you can talk to multiple vendors and see what are some of the software or companies out there, that can maybe help with some of the work that you do.

Adam: Good.

Dennis: Expanding my professional network and education, CPE.

Adam: All right.

Carlos: Same thing. Networking is very important and also I want to support my colleagues. I attend almost every year because my colleagues, like Margaret, [inaudible 00:04:48], they've been attending CSMFO for at least probably 15 years. I'm here to support them and the organization.

Adam: If everybody can speak up, that would be great. Michelle.

Michelle: Networking. Education. I'm involved with CSMFO as a [inaudible 00:05:09] chair now, so this is more meaningful to me, I guess because I'm understanding how the organization works. It's very organized and involved and a lot of passionate people so it's a cool opportunity to meet people.

Adam: Karen.

Karen: CPE, of course. Education and a chance to get out of the office and meet with colleagues that you don't see all the time.

Jan: Expanding professional network and CPE and also I find this is a way to learn local government, so been in nine years but I started coming about nine years ago and it's been just a really great place to learn local government.

Adam: Stuart.

Stuart: It's probably the best conference in the state for local finance officers because it covers all the areas that we need. You have budgeting. You have accounting. You have pension. You have financing techniques. Whereas you have a lot of different conferences that focus on a single topic, this gives you the ability to go to anything you want to at one time. That's the reason I picked this over almost any other conference, that I have that opportunity for.

Adam: Sounds like a good commercial to me. What can be done to improve the annual conference? Tigers, lions, bears, more alcohol. Some kind of different session, technology. What could be done to make it even better?

Carlos: [inaudible 00:06:53] every year now. The rooms are always crowded. I know there's a lot of attendees but probably [inaudible 00:07:01] if we can react if there's more attendees, probably bring more chairs in, because all standing room only. Again, those are great topics. CSMFO provides good training. In my opinion, the cheapest. Probably to accommodate the crowd, probably put more chairs or probably ... Because it's just too tight. Yesterday, I got elbowed accidentally and it's really painful. That aside, it would be nice if there were more chairs.

Adam: Spacious, all right. What else could be done?

Karen: More focused sessions, and for people that have been in this for awhile, you go to the sessions, it's the stuff that you've heard all the time. It would be nice to delve into one of the topics, really get into it in depth. I have some of my staff here and they like to come for the training but it would be nice if it got a little more in depth for them.

Dennis: I'll just say it's certainly not in the program committee, when we open up for proposals. I think that's something that we should try to get out there for others to think about what kind of in depth topics would be valuable to people. I was gonna mention that I participated in the speed coaching session yesterday, and in the past I participated in the member benefit session, and I think this year, we tried to schedule them so there weren't conflicting concurrent sessions but it resulted, I think, in too many people attending the speed coaching session and a lot of people who had an hour and a half with nothing to do. I'm not sure that was ... It's hard. We haven't found a perfect solution to that problem but I think we still need to look for a better solution.

Adam: Stuart, anything that could happen here that-

Stuart: I would agree with the idea more in depth. Maybe what you do is have sessions of different lengths of time to do that. One of the things I always find is a lot of the sessions, they cover the same ground year after year, so maybe have one year do a 101, a 201 and a 301, so you get more and more in depth on them, as you go year by year. You can pick what level you need on that topic. You look at the actuary one, which is actuary 101, and this year we did a really good job with having more in depth from [Vartel 00:09:47] about that, but there might be more ways to go further with those in other areas. Also maybe, I suppose having one just would be an hour and 45, have one be three hours, so it covers two time slots, so you can get more in depth and have more questions.

Adam: Jan, anything else we can do here, that isn't being done?

Jan: I think looking at trying to figure out another way to network. I'm talking about my first experience as someone who was new to local government, didn't know anybody, walking into a room of 900 people, you can slowly get to know people through chapters and other events but if you walk into a conference, what might be a way to get people together in smaller networking arrangements? I don't have an idea exactly how that would work but something along the speed coaching, which is not specifically related to networking but it does draw down a smaller group where you can actually be a little more intimate with a smaller group of people. I don't know if there's something that might be able to percolate on that-

Adam: Would other people participate in that, be interested in that?

Dennis: I think so.

Karen: I think so.

Adam: Do you consider yourself an active CSMFO member? Raise your hand if you think of yourself as an active member. One, two, three, four, five, six. What does that mean? What does it mean, Stuart, to be an active member?

Stuart: Attending different events but also I've represented CSMFO on the policy committee. I've also been the chapter chair.

Adam: What does it mean, Michelle, to be active?

Michelle: I think being engaged, so I know we have a list serve where people will send out questions. Just responding to one of those questions, in my opinion is being an active member or getting involved on a leadership type role or just attending the events, I think in my opinion is an active thing.

Adam: Yes.

Stuart: I also make sure my staff is aware of what's going on, and that they attend when they want to.

Adam: Yes.

Carlos: In my case, [inaudible 00:12:22] I get calls a lot of times from other districts or cities. I provide my two cents when they ask questions. Of course, I don't know everything, but when they call me, I tell them how I think, what I think. For example, they ask me about the gas billing or the budget or [inaudible 00:12:39], so I provide those responses.

Adam: Who said they weren't involved, necessarily? [crosstalk 00:12:50]. Why don't you think you are? Is there something that would motivate you to be more engaged?

Jan: Actually, given some of the examples, I would say I am actually involved. I do use list serve. I do do the online webinars. I do attend all the conferences. I guess how I was interpreting it was having an involvement in the leadership of CSMFO.

Adam: What finance position, classification or job titles are appropriate for membership in CSMFO, throughout what you think ... Who should be a member throughout the titles and positions and things like that?

Donna: Finance director. Accounting manager. Senior accountant. Assistant director.

Dennis: Budget manager. Budget analyst.

Adam: What else?

Karen: Lower level staff as well. Our accountants, our clerks, anybody that's involved in the finance department, I would think.

Adam: Non managers should be involved also?

Karen: Yes.

Adam: Anybody disagree with that?

Carlos: I think everybody that wants to learn or wants to contribute should be really involved in CSMFO.

Adam: Any non traditional, like outside of finance?

Dennis: We encourage fiscal staff from our other departments to attend.

Karen: IT.

Adam: Really?

Karen: We seem to have a lot of IT sessions, so for the IT departments that work on the accounting software and programs.

Carlos: Also probably vendors are always a good resource. For example, in my case, we are looking for possible new ERP in the next two or three years. That's why it's nice if there's available vendors that we can ask what do you think of this? What do you think of the plan? Where do you think we've gotta go in five years?

Adam: Other people agree that vendors are an important part of the organization and a resource?

Donna: Mm-hmm (affirmative).

Karen: Yes.

Adam: Anybody get hounded by vendors and get annoyed by it?

Karen: No.

Adam: Stuart, did it ever happen to you?

Stuart: Different vendors do call more often than needed, but ...

Adam: It's not a systemic problem.

Stuart: Not a systemic problem but there are some.

Sophia: I agree with Carlos. I think it's nice to have someone in your IT department to talk with the vendors, with you, so you can both hear on the IT side and on the finance side.

Dennis: I've even had a city attorney attend one of our conferences to learn more about the finance functions.

Karen: Elected officials, some of them, that would be good.

Adam: Elected officials, let's think about that for a second. There might be some comfort for some people in a conference like this, that I'm getting away from that. I'm not having a policy maker here and I'm with just my colleagues. Do you think other people might have some concern about that, the idea that there's policy makers here, that they maybe didn't want to interact with, or do you think it's just-

Karen: No.

Adam: Is there anybody who would feel that way?

Karen: I think that it's good for them to understand a different perspective from someone other than you standing up in front of your commission or board discussing items. If they have a little bit of a background and they start attending, maybe some of the purse sessions and other sessions regarding regulation.

Carlos: [inaudible 00:16:35].

Adam: Please.

Carlos: Because I worked with so many board of directors for my previous employers, I think if they know what we do, some of them think that finance is easy. They don't really know what we do, how hard it is to balance the books, to balance the budget, to appropriate, or to move money around. It would be helpful if they have some kind of, probably a short seminar or some kind of session that would give them an overview of how hard we do our ... I don't know the right wording. How we do our work-

Adam: Maybe [inaudible 00:17:21] the conference, maybe half a day that would be focused, that would give elected officials perspective.

Stuart: That would be, to me, that's the role of the league [crosstalk 00:17:32] more so than the role of CSMFO. It might be something that as CSMFO, we want to bring up with the league to say that we will offer sessions [crosstalk 00:17:43].

Adam: One of CSMFO's guiding values is to create a positive legacy. Everybody familiar with that? Everybody agree with that idea? One way this is being pursued is through college student engagement. What suggestions do you have for getting students interested in working in government finance?

Carlos: It probably provides some scholars ... If the organization can afford, probably provide some support for [inaudible 00:18:21] students because ...

Adam: You mean scholarships?

Carlos: Yeah. Tuition fees, we all know that they're expensive. Provide some help, not necessarily pool but what can the CSMFO offer for college students that has interest on working on public finance. Because right now, there really ... We are probably 1000 attendees here, but not a lot of kids are interested in going in public accounting. They want to go to private. It would be nice if we can market being a government employee is a nice way to ... If you have passion for something like that.

Adam: What else can we do to engage students interested in being in government finance?

Dennis: I think just participating in campus events because I remember going through college, you hear from the public accounting firms. I live in Sacramento so my relatives talk about working for the state. Nobody ever mentioned local government. It wasn't even an option that I ever heard of. I think just whether it's CSMFO or some other organization, being on campus, letting students know that you're in an accounting program or you're in a finance program, one of your options for a career path is local government.

Adam: Sophia.

Sophia: Maybe having a scholarship program for them to attend the conference and learn everything that goes with it, what's involved. Maybe that will spark an interest for them to get involved.

Adam: Inviting them to the conference. Donna.

Donna: I like the ideas I've heard. Maybe something with internships. I know it would be harder for CSMFO to coordinate but some sort of resource for cities who-

Adam: How many of you have internships in your departments? One, two, three, four. Those of you who don't, is there some value maybe in having some sort of resource for CSMFO

that would give you a template for how you recruit, manage, engage interns in your department? Would that be a valuable tool?

Donna: I think so.

Karen: I think so.

Adam: Would you not have them at all?

Dennis: I'm not sure. I've had interns before. It's a lot of work.

Michelle: Sometimes it's more work.

Dennis: When you go through periods of time, like ERP implementation where you don't have capacity to do anything else, maybe a template would help.

Adam: What else could be done to engage-

Stuart: One of the things that we do in our county for our interns is we have three meetings over the summer for them. Maybe having the chapters pull together in terms of the finance departments. That way there's more connection with not only your finance department but other finance departments.

Dennis: That's a good idea. I like that idea.

Stuart: I can go home. [inaudible 00:21:16]. That's all I have for the day.

Dennis: It's another opportunity to get the finance folks in a region together, like a chapter meeting.

Adam: Jan, what do you think? How do you engage students to think of this as an option?

Jan: I like all the ideas. I think being on campus and being at a booth, that's where they go around and they start to get their awareness. If awareness is what we're looking for, that's a really great place to do it. I think as far as maybe hand selecting a process, something along the lines of a mini leadership program. You think you want to be in local finance, if there's some top people in some of the schools, maybe there's some small program where they could go through some kind of a tailored program for them, and then they become the ambassadors and it just grows from there.

Karen: Actually that's a pretty good idea. In my area, we have CFO meetings on a quarterly basis, so we could do something like that for students that are in government accounting. That would be nice. We do a conference every couple of years and we have

about 10 slots where we offer the cost of the registration to students. It's on a first come, first served, there's 10 slots, it's free and they can attend and learn about what we're doing.

Adam: Michelle, how can you engage students?

Michelle: I think campus presence is definitely needed. When I went to school, I took one government class and there was only audit and tax. Those were your avenues. Nobody ever talked about government. I don't know if it's changing in school environments but we're definitely seeing the need.

Adam: I've heard campus engagement a lot, being on campus. I heard booths, things like that. Is there other things, like should you be building relationships with professors and deans?

Michelle: Yeah.

Stuart: I was gonna say when I was in Reno, I would be a guest lecturer at classes, as a budget manager. If CSMFO reached out to the different universities and gave them resources that people can come in and do a list of what they can talk on, as a practical advice.

Michelle: They have accounting societies at campuses, where they have their own little lunch and learn, so maybe CSMFO sends a group of people there and do a round table thing.

Carlos: Probably partnering with [inaudible 00:23:58] universities like [inaudible 00:24:01]. My city, we partnered with the [inaudible 00:24:08] CSU for the masters class. It's nice when all employees know that you can be part of the cohort. It's a two year program. It's not necessarily for public administration. You can have accounting courses.

Adam: Good.

Dennis: I know some colleges have career centers, so that would be another place for the organization to link up with career centers on campuses.

Adam: Who would volunteer to speak at an accounting society or as a guest lecturer? One, two, three, four, five, six, seven.

Dennis: I think probably a lot of active members with CSMFO.

Michelle: If you twisted their arms.

Adam: Then think about what CSMFO currently offers to members, training opportunities, list serve, the magazine. What other things could CSMFO offer to make your membership more valuable? Think big. What could the association do?

Sophia: I know they changed the website a little. They changed the website, but I used to, before, go in sometimes for resources of policies and procedures that other cities have done, so I'm not sure if those are still there, now that the website got changed.

Karen: Maybe a certification program. GFOA has one. The CMTA has one. I don't think CSMFO does.

Dennis: We've been studying creating one though.

Carlos: I don't know when it was, probably last year or sometime, somebody mentioned about doing some kind of certification program. I just don't know if they're still working on it.

Dennis: I think they're still working on it. They were actively looking at it over the last year.

Carlos: In my opinion, that's really good.

Karen: I collect certifications so [crosstalk 00:26:26].

Dennis: Only one per month. I wanted to piggyback on what Sophia said. We all copy from each other, and I think that we could really enhance that service by encouraging governments to send their policies and procedures to the website, so that we can share easier.

Adam: Is there a warehouse for policies and procedures that you know you can go to on the website?

Dennis: There is but it's minimal.

Carlos: It's not updated at times.

Dennis: It's not actively advertised.

Carlos: What I have to say, when you email for example the leadership like Margaret or anyone, if you ask for a policy, boom, they're gonna reply to you real quick with a good policy, that all you have to do is design it for your agency or city. I guess if we can put updated policies on the website, that would be helpful.

Karen: Or whatever during the list serve, if someone is asking for some samples of things, if that could go on the website, not only is it going to all the members but later on, you might get rid of that email and you need it, so it would be nice if it was on the website.

Donna: It used to be like that. [crosstalk 00:27:44].

Adam: What else, Karen, could CSMFO do that it doesn't do today? Give you big value.

Karen: Aside from the certifications, I think we get a pretty good value on what they are offering, and we could fix things up a little bit and perfect them, but the certification is pretty big.

Adam: Jan, what could the organization do?

Jan: I think it's really great right now, but I do like the idea of having the organization focus on recruiting college age students into the organization because I think that's gonna be one of the finance officer's challenges going forward. So if we really want to keep on top of that, that could be a really great focus.

Adam: Stuart.

Stuart: I'm pretty happy with what it does. I haven't really thought about what I'm missing from it. I would say that the website is probably not the ... I never go to the website, but I don't go to any website. Most people don't go to websites anymore. I think the list serve does a really good job pushing stuff out, because I think our society is much more of a push society, than a going to society.

Adam: Who agrees with that?

Karen: It's a mix of both, I think. [crosstalk 00:29:17].

Adam: Like the Yogi Berra of the group here.

Dennis: One of the things that Karen and Stuart talked about, doing deeper dives into some of the content and thinking about not just an actuary 101, but maybe a 201 or 301. Whether or not we do some combination of that at the conference, CSMFO has been doing more webinars. I think even if we can't accomplish all of that at the conference, if we could create webinars, because if we're bringing in new people, young people, it would be great to have an actuary 101, 201, and 301 webinars that are recorded, that lead people through the basics, through the intermediate concepts, through some advanced concepts and have that catalog, YouTube for things that we can't get easily from other venues.

Stuart: I think if we're gonna do that, is to try and break them down into five minute segments.

Dennis: Exactly.

Stuart: Because no one pays attention for an hour.

Dennis: Right.

Stuart: I listen to a webinar and I've got two screens. One screen's got my webinar. One screen's got my email or my spreadsheet open and I'm doing other things. It's really trying to narrow things down into that five minute conversation and saying I can answer this question, or taking the webinar and saying question by question, breaking into separate ...

Adam: Does anybody disagree with that idea? Does anybody think look, I just want to power through an hour, see everything I need to see or-

Karen: Depends on the subject.

Adam: Donna, anything that ...

Donna: I've been doing finance for a long time, and I was an accounting major so that was really my focus. In a smaller agency, I've got purchasing [inaudible 00:31:08] as well, and I know there's [Calco 00:31:10]. I just don't think they're doing a great job getting the right information out to people like me. Maybe there are purchasing agents who are full time doing purchasing, they know their stuff. But me, I've got a little bit of purchasing, a little bit of everything but I need more help with purchasing. I need to get better resources for purchasing. I don't know if that's a track to develop for the conference or training opportunities. There's not that much of that, that goes on at this type of an event.

Stuart: To take off of that one, not only would it be purchasing but we interact with every department, so having an understanding of what goes on in a planning, so if you're gonna have a conference maybe bring a planning director to talk about how to interact with a planner, how to interact with engineers when they're doing their projects and what does it mean for an engineer when they're looking at what their costs are, and how does that interact with us over our capital project, type of stuff.

Donna: For studies.

Adam: Is that how you could provide better customer service to other departments, or how you can understand ... Maybe it's the same thing.

Stuart: At the municipal finance directors [inaudible 00:32:25], I did a session with a labor negotiator, to talk about how does finance interact with your labor people? Because finance directors are often left out of that role, and we get told here's what the contract is. I go wait a sec, that doesn't make any sense.

Adam: Interesting.

Stuart: Having more of those kinds of interactive, where you're working with other departments because that's what ... We are one of the few departments to actually interact with everybody. We need to understand when you're buying something for the fire department, if it's a long term, if you buy it once every eight years, what does that mean to their budget, and how do you as a finance director deal with that, or the police department, how do you deal with the bulletproof vests or ammunition, which seems to ...

Adam: Great.

Dennis: I'm on the program committee and when we develop the program for the annual conference, we take into account the annual survey that goes out, and feedback from the most recent conference, and those of us who go to the GFOA conference get ideas from that. I'd like to make sure that we get the output from the focus groups to consider too, because there's a lot of information that I'm hearing here that I haven't heard before.

Stuart: We never volunteer it to you guys either, so that's okay. I sit in my office and whatever they do, they do because they do a good job.

Adam: Let's talk about the website for a minute. Are you familiar with, is it a good resource? Can it be better? I'm gonna list off some things. Information on the annual conference on the website. Familiar with it, good resource, any changes that should be made?

Sophia: I think I have trouble getting to it in the early stage, and I don't know if it just wasn't up yet but it was hard to find. I had to go into the search and actually type in the conference because when I did it, it kept pointing me to the 2018.

Jan: I had the same issue.

Sophia: It was kind of hard to find where you can't just see it on their home page and click on it and get all the information that you want.

Adam: Register for chapter events. Familiar, easy, improvements?

Donna: Can I go back to the last one, the conference-

Adam: Yeah, please.

Donna: I don't know if it's been done in the past or not, but we had a hard time printing, so we wanted to print it out ahead of coming here and mark off what we want to do, until

closer to the conference, there was something out there. You click on the schedule at a glance but it wasn't a one page where you could see all the ... Picking out and seeing where things are repeated or plan out your whole conference and seeing where things overlap. I don't know if I'm describing what I want right [crosstalk 00:35:20]. Maybe there's so many things it has to be double sided or something but-

Adam: Conference planing resource.

Donna: Yeah. Just-

Adam: Which can be as simple as printing everything out.

Donna: Yeah.

Adam: Register for chapter events. Familiar with it, easy to use, any improvements?

Carlos: [inaudible 00:35:39] so many times but I think it's reasonable.

Dennis: It's gotten better.

Donna: Yeah. It was challenging for a little while but it got better.

Adam: Register for training? No issues?

Donna: Nope.

Adam: Job postings?

Donna: I don't know. [crosstalk 00:35:58].

Adam: Reading the magazine.

Michelle: Back to job posting. Maybe somebody would have to do it but I think sometimes stuff stays out there that's outdated, as far as that jobs been out there for six months, is it really still being advertised? I know we've actually left one on there by accident because nobody followed up on it.

Adam: I see.

Michelle: Just a thought, if there's somebody that could remind people about that.

Adam: Maybe a [crosstalk 00:36:35] or notification, whoever posted it, like this is still up there, should this stay active?

Michelle: Yeah.

Adam: Reading the magazine, does that ...

Donna: I have an issue with issue. I'd just rather get a PDF as an email. You can read through it, if you want to print out a page if you can. That issue, you get spam emails from them and then if you want to print something, it's not always easy to do.

Adam: Anybody agree with that or have a different experience?

Carlos: Yeah. Sometimes it's hard to change the pages. For me, it's good as just a PDF magazine. That would be all.

Adam: Anybody disagree? They love the format?

Michelle: I think when I've gone to view it, something about you can view it full screen but it's really small print, and then when you go to zoom in, it doesn't zoom to a page, it zooms to half way through an article, so if you could just have a one page view, which was a little bigger, just the viewing.

Adam: How many of you actually read the magazine? One, two, three, four, five, six. Okay. Do you read it when it first comes to you right away or do you read it later? What's your practice?

Donna: I try to read it right away. Otherwise I won't go back and do that. But if I don't do it right away, then I probably don't go back and read it.

Adam: Why don't you read it?

Karen: I just don't have any time. There's so many things that I need to read. Like Donna, we're a very small agency. There's three people in my department, including me. So we wear many hats. There's just no time.

Adam: Is the content [inaudible 00:38:22] to you, is it meaningful-

Karen: I'm sure it would be. I haven't looked at it. I just don't have time.

Adam: I've heard the idea that, exactly what you said, Donna, if I don't read it exactly when I get it, I don't really go back to it. Is that something people agree with? Is that reality? Stuart, is that your experience?

Stuart: Mm-hmm (affirmative).

Adam: Would you want a reminder three days later or a week later that says hey, the magazine is available, you didn't read it yet? Is that something you might want or that wouldn't be helpful?

Donna: That would be okay. The emails we get from issue, you might like this golfing thing. [crosstalk 00:39:02].

Stuart: I don't see those.

Donna: I had to create an account to print something, and so now I get these all the time.

Stuart: Do you like golf time?

Donna: No. They're so wrong. [crosstalk 00:39:17].

Adam: Access resource rooms on the website. Anybody familiar with that? Do you utilize it? Anyone-

Carlos: It's access resource-

Adam: Resource rooms.

Donna: Is that where we put all the surveys and everything?

Adam: I think that's the ... Yeah.

Donna: Yeah.

Carlos: I think this goes back to the earlier conversation that some [inaudible 00:39:40] steps of where to put ... More recent [inaudible 00:39:47]. These more recent [inaudible 00:39:49].

Dennis: I think we need to highlight the availability of it and encourage people to use it, to add to it.

Adam: Everybody agree with that?

Donna: Yes.

Adam: Anybody disagree?

Dennis: Maybe that's a magazine article that we need. [crosstalk 00:40:06].

Donna: You sent out a survey on the list serve and then you compile the results, send out the email, and you put it on the website or send it, someone would put it on the website. I don't think that's maybe happening as much anymore.

Adam: Access to webinars? Is that something everybody utilizes the website for? Stuart, you go there for that?

Stuart: Mm-hmm (affirmative).

Donna: While he's doing his spreadsheets.

Stuart: Among other things.

Adam: Then access archived coaching panels or webinars, archived materials. Do you use archived materials? Do you go for that?

Michelle: [crosstalk 00:40:43] no.

Dennis: I know they're there but I haven't ...

Karen: I've used them.

Donna: I like the live webinars for the CPE. Occasionally, I think this is really good. We'll have to go back and refer to it later but I haven't actually done that.

Adam: What magazines, websites or other resources do you regularly use to grow your knowledge and skills?

Donna: Google.

Carlos: In addition to the CSMFO magazine, I also [inaudible 00:41:20] the GFOA. I think in my case, both are helpful.

Adam: Newsletters, magazines, websites, where else do you go?

Carlos: Newsletter, I normally get the newsletter ... Not really a newsletter, from [inaudible 00:41:37] but I get the time, whenever ... Even the GFOA magazine, sometimes I don't really have time to read it because there's so many things to do. That's why when the CSMFO newsletter email comes out, either I read it that day or not read it. I don't really have much time to read, if you have a weekly newsletter or something. The [congress 00:42:02], I read it because it's part of my job. What do you call that? They don't call it newsletter.

Jan: Circular.

Carlos: Circular.

Adam: Dennis, where do you go, magazines, websites, other resources for growing your skills and knowledge?

Dennis: The league's website, Western Cities magazine, Governing magazine, GFOA also.

Adam: Sophia?

Sophia: I use Michael [Coleman's 00:42:33] California Files as a website. That's a lot of helpful information.

Donna: All those and then other cities. I Google who's done this presentation or this action or whatever and I'll find other cities' websites, their staff reports.

Adam: Anybody else do that? Anybody [crosstalk 00:42:55]. Stuart, what else do you look to?

Stuart: Everything people have talked about. In San Francisco, there is a Bisnow newsletter, about what's going on in the real estate business. That's interesting. I find [Mike Madrid's 00:43:15] interesting because there's always something that I hadn't been thinking of.

Adam: Mike Madrid's?

Dennis: It's Californiacity.com, I think it is. Something like that.

Stuart: He pushes out a week, twice a week thing. It takes three minutes to read and you go, that's something that we're about to work on.

Donna: The county one too.

Adam: What was that, Donna?

Donna: There's a county one of those too. I'm gonna look it up right now.

Stuart: I think those are probably the big ... We're members of alliance renovation, so I look at that. Govinvest is doing webinars now for their clients, which I find helpful.

Adam: Jan?

Jan: Similar as everybody. State comptroller website, they do pushes as well on communication. Some economist type, what's going on in the economy nationally and more locally.

Stuart: [inaudible 00:44:23] MSN a lot.

Adam: MSN?

Stuart: Yeah, for their news and economics stuff.

Jan: Definitely the list serve.

Adam: Karen?

Karen: Everything else. On CDIAC, there's indicator reports for the three counties that we represent, so I usually go to those.

Adam: What's CDIAC?

Karen: CDIAC.

Dennis: California Debt and Investment Advisory Committee, or commission.

Adam: Michelle.

Michelle: Nothing more than what's already been said.

Donna: Mike Madrid is Californiacitynews.org. Then Ralph [Korinke 00:45:07], I don't know if I'm saying that right, he does a county one. They both send out emails but there's a website as well.

Adam: What's it called?

Donna: I'm looking for that. California county news, let's see. Californiacountynews.org.

Adam: Looking at the magazine, where exactly do you find value? Let's look at the different kinds of things that you would like to see highlighted in the magazine. Member features or spotlights, is that something that's important, you want to see more of? Not particularly. Anybody say that's what I want to read? Okay. Contests or other entertainment features, is that something we want to see more of? All right. Short videos, we want to see video integrated into the magazine?

Donna: Maybe, if it was ... [crosstalk 00:46:10].

Sophia: If it's short.

Adam: What's short to you?

Dennis: Less than three minutes.

Karen: Five minutes or less.

Adam: Growing your own talents or your team's talent? Is that of interest?

Karen: Yes.

Adam: All right. Leadership skills, is that relevant to everybody?

Karen: Yes.

Adam: Technical training tips, resources or other updates?

Karen: Yes.

Dennis: Yes.

Adam: Technical, all right. Everybody is consensus. Communicating and engaging community and employees on financial topics.

Karen: Sure.

Adam: Information on CSMFO?

Donna: Yes.

Adam: Thinking beyond the resources you go to for growing your knowledge and skills, thinking beyond that, do you read biographies? Do you look at technical journals, social media? Do you watch sci-fi? Anything from Netflix to websites, news, where do you get your news and information and entertainment from, Donna?

Donna: Just non work related?

Adam: Yeah, not necessarily. Totally outside the box.

Donna: KTLA I watch in the morning.

Adam: Local news.

Donna: Yeah.

Adam: Entertainment and social media, where do you go to?

Donna: Some Facebook. [inaudible 00:47:43] getting bored of it. Not as interested.

Adam: Sophia, what's your go to for news and ...

Sophia: Probably the local newspaper and Facebook will pop up with my interesting stories.

Adam: Books, magazines?

Sophia: No. No time.

Adam: Dennis?

Dennis: All of it. Netflix, Hulu-

Adam: You're a voracious-

Dennis: Amazon Prime. Local newspaper. News apps.

Adam: What apps?

Dennis: Apple news. My Business Journal has an app. NPR has an app. Local news has an app. The NPR radio station has an app.

Adam: Carlos?

Carlos: [inaudible 00:48:32] in the morning, CNN and [inaudible 00:48:35] technical review. I like reading the [inaudible 00:48:41] I read cover to cover. [crosstalk 00:48:45].

Adam: What was the first thing in the morning?

Carlos: [inaudible 00:48:51]. My boss called me nerdy but I really like [crosstalk 00:48:58].

Stuart: Every city needs one though. [crosstalk 00:49:04]. You're a commodity for [crosstalk 00:49:07].

Adam: Stuart, what do you got for news, entertainment?

Stuart: I read Slate. I read Bloomberg. MSN. I watch lots of ... I binge watch Netflix. Can't find enough TV shows to watch. I read voraciously but usually not anything that's been

written, not anything before 1800. If I need to bring up an arcane issue, I can talk about how it related to what happened in England in the 1300s.

Adam: Perfect.

Stuart: Puts my cats to sleep. [inaudible 00:49:47].

Adam: Good. Jan, what do you like to go to?

Jan: Similar. NPR. I also like looking at Daily Journal, just because it's very local and that's actually where we see a lot of the city type things I can call my peers on. As far as all the things that people have said, Netflix, all those. I read a lot too.

Adam: What do you read?

Jan: Whatever I can escape from finance. Just everything. I like a lot of different genres.

Adam: Great. Karen.

Karen: Pretty much the same thing. Netflix, Prime, Facebook.

Adam: Michelle.

Michelle: Instagram, Facebook, Netflix. I am not a reader, so anything I can do to avoid reading.

Adam: How often do you and your staff participate in CSMFO webinars during the year? How often ...

Michelle: As often as they come.

Karen: A couple times a year at least.

Jan: A couple times.

Stuart: Probably once or twice.

Donna: Almost every one.

Sophia: I think about once.

Dennis: Once or twice.

Carlos: A couple of times.

Adam: What's stopping you? Why aren't you participating more?

Donna: Relevant.

Adam: Topic, relevance.

Jan: I have conflict. Sometimes I think they're on Wednesday mornings and I have a standing meeting during that time, so I have to decide or ask for forgiveness to get out of the meeting.

Adam: Any other reasons why you might not be participating more?

Dennis: Just based on the topic and competing priorities.

Adam: I think I asked this earlier, but do you go into the archives? Is that not so much of a ... It's done, it's done and you don't go back to it?

Karen: If it was something that you wanted to see, it was relevant to what you were doing and you had a conflict, then I would go back into the archives to see it.

Adam: Do you regularly attend local chapter meetings? Who says yes?

Carlos: We try to but at the same time, our local chapter meetings are held at the same time that I'm having meeting [inaudible 00:52:10]. It's tough not to [inaudible 00:52:12] our meeting because I go sit in on [inaudible 00:52:15].

Stuart: A lot of time I have conflicts [inaudible 00:52:21] for my staff. We try and go. It's just a matter of what else is happening in that time.

Adam: What motivates you to go to chapter meetings, Michelle? Why do you go?

Michelle: Now I'm responsible for putting them on. [crosstalk 00:52:42]. Usually the content. I think it's just a nice escape from the office. You get to talk to other people in your area, find out what's going on.

Adam: What else motivates people to go to ...

Carlos: Like you said, the topic. Even if it's an hour lunch, they get expert, for example from [inaudible 00:53:10] or something, if you're doing the cannabis or something. That hour discussion for lunch, in my opinion has helped. For me, it's the topic, the content of the meetings.

Stuart: I like the other finance directors in this county. I don't see them very often. I actually enjoy talking to them when I can.

Karen: My staff member has just gotten into government accounting. This is her first government accounting job so she likes to go, so I go with her, set a good example.

Adam: Support for your colleagues.

Dennis: I think it's great networking at that local level, so when you come to the annual conference, you already know 20 people.

Adam: Good. Any thoughts on what motivates you to go, Sophia?

Sophia: Mainly the topic and same thing, we have a person that we just promoted as an accountant, so just to help her get comfortable meeting people, and that way when they come to this conference they already know some people.

Adam: When you need advice, for a challenging issue at work, who do you turn to? You can give me the title of the person, whether they're in your organization or outside organization, former colleague, business leader. Where are you turning for advice when you have a challenge? It can be a couple different people for different kinds of things. Where do you turn, Donna?

Donna: I've been back in Cypress for three and a half years, so I was in Irvine previously, so I call my people there. Irvine is a lot bigger and more going on, so I know my resources there are good. Then also we have a subset of the CSMFO group from north Orange county now, that meets for lunch every couple months. Just a smaller group. We get together, so we can either do it there, or oftentimes if it's in between, I'll call up one of those, what are you doing? If it doesn't rise to the level of a list serve. If it's something big, I use the list serve.

Adam: Sophia, who do you turn to?

Sophia: First my finance director. Then the list serve, or if I don't hear anything back from the list serve, then I'll go on Google and find if any other cities had a staff report on a similar topic. Then I would reach out to that city directly.

Adam: Dennis.

Dennis: Colleagues within the organization probably first and then I would reach out to former colleagues, former supervisors, mentors, depending on the topic.

Adam: Carols.

Carlos: I do the same thing. [inaudible 00:55:47] outside because I have a lot of friends outside of the [inaudible 00:55:52] that I keep in contact, so when there's a new law regarding cannabis or something, I go what do you think of this one, are you doing this in your city? Just to network and ask what they think of [inaudible 00:56:08].

Adam: Michelle, who do you turn to?

Michelle: Assistant finance director always has open ears and door in our city. Then more recently when I started doing the chapter chair thing, the person that volunteered with me works at the city of Carlsbad, so I've really found it of value to bounce things off him that are maybe on a more personal job related thing to me. It's not somebody within the organization. It's nice to have an outside opinion. They don't have any skin in the game, so it's just a different opinion.

Adam: Cool. Karen.

Karen: We're a JPA and we have the five major municipal water districts in Riverside, Orange county, and San Bernardino, so I ask CFOs if I have any questions from our member agencies. If not, we also have a water and sewer group, the finance, that meets, goes to lunch and stuff on a quarterly basis. Anybody from that group.

Adam: Great. Jan.

Jan: Colleagues, internal and also neighboring cities and people from the chapter. I've also used some of the presenters at the CSMFO, if I have a technical topic or an area that I learned something from them. I'll actually just reach out to them directly and I found them always to have been helpful.

Adam: Stuart.

Stuart: My city manager and I've got two or three finance directors in the county that I call.

Adam: Great. Now, how do you stay passionate and constantly innovating in government finance?

Stuart: Really? How can you not?

Adam: Great. What do you do, Stuart? Is it [inaudible 00:58:01] at 10:00 AM and then you're invigorated, or what gets you excited about the business and constantly thinking about new opportunities?

Stuart: Looking for us right now, we're trying to implement priority based budgeting, which is something I've been trying to do since I started in '87. We're getting close now. We

almost know what a performance measure is. Almost. It's that idea that there is something out there that's better than what you're doing. You know it and you just can't get it done yet, is part of what keeps me going. Then the other thing that keeps me going really is recognizing that the world has not changed in 2500 years. When I read what goes on in Aristotle and when I read what goes on in the Greek and the Roman world, we're facing the same issues today that we were back then, and knowing that we haven't really gotten that much further, really does keep me motivated saying there's still ... We know that there's something better out there and we should strive for that. It's weird but-

Adam: No. I wrote down every word.

Stuart: It's weird but ...

Adam: I love it. I think it's great. Michelle, what keeps you excited about this business?

Michelle: I think CSMFO does a really good job of keeping you excited about what's coming and well informed. I think I definitely got reenergized in my own career when I joined CSMFO at a leadership level. I think I was at a stagnant point where I needed something else to stay motivated and fill the void, keeps you up to speed.

Adam: Karen.

Karen: Where I work, we do integrated water management for the whole region and we're doing great, innovative things that help out everybody in our area, so it's exciting to know that you're providing clean water and doing great things with little or less water. Just the job and the agency that I work for, and there's always something new. We're always getting involved in something different. Now we're getting into homeless problems, so go to work everyday, there's something new that comes up, so that's nice.

Adam: Jan.

Jan: I like learning and problem solving and there's lots of that in finance. I love [inaudible 01:00:46]. That's what keeps me motivated.

Adam: Donna.

Donna: I like technology and doing new things to either improve some employee's work processes, make their day go better or customer service to the public. We did business licensing online about a year ago. When I first got to Cypress, they didn't take credit cards, so got that going. Trying to do stuff with an intranet. We don't have that. Missed my calling a bit. I want to do IT stuff, but that kind of stuff gets me excited.

Sophia: I think similar to Jan, problem solving. Just the projects that we have on hand. We're in the middle of implementing a new ERP, so we're very excited about that and we know it's gonna be a lot of work and that's gonna last probably a few years, but something like that, just knowing that we can help the department grow, makes it very exciting.

Dennis: I think coming to conferences like CSMFO motivates me, gives me ideas, gives me time away from the office to think about longer term planning that you don't have time to think about during your normal day.

Adam: Carlos.

Carlos: Similar with what has been said, but I love critical thinking. I like the [inaudible 01:02:10] encourage my staff, try to do, instead of hiring a consultant, can we do this in house because don't get me wrong, consultants are good but sometimes there's a tendency to hire consultants and the consultants then ask you to do things, and then they're gonna put it on their letterhead. Again, in my opinion, it can be [inaudible 01:02:33]. Again, consultants are helpful but why not do it yourself if you can do it. I found you're working twice as much, for example, when you're doing an [inaudible 01:02:48] analysis, you can do it in house because basically a long, long time ago I found a lot of consultants basically ask for the information and they put it on their letterhead, so that really bothers me. That's why I try to encourage my staff, consultants are good but if we can do it in house, why not? Let's try.

Adam: Let's wrap up. What didn't we talk about? What didn't we get to? What has to be said? Donna?

Donna: I'm thinking.

Michelle: I think CSMFO does a really good job. The more I've gotten involved in this organization, you really don't realize how much volunteer work goes into planning something like this. It's solely volunteers besides the staff members that actually help coordinate the events. It's pretty remarkable that dedicated people can accomplish such a big thing. Kudos. Good job.

Karen: I go to the GFOA conference, as well as the CSMFO and CSMFO does a way better job. I'm starting to decide not to go to GFOA because it's just not as good. It's not worth the money and the travel.

Jan: CSMFO provides high value in conference, as well as training and connection with other people.

Adam: Any other thoughts we should've talked about? Okay. I want to thank everyone for participating. Very much appreciate it.



CSMFO BOARD REPORT

DATE: October 8, 2019

FROM: Margaret Moggia

SUBJECT: CSMFO Certification Program – Phase 1A Report

Background:

In May 2018, the CSMFO Certification working group shared their analysis of what a CSMFO certification program could for its members but indicated that a more in-depth analysis should be undertaken to provide a recommendation to the Board if a certification program should be pursued. In March 2019, the Board approved a contract will Bill Statler to assist the Certification working group with this analysis. The Board requested a phased-approach, and recommended that a report be provided after some initial analysis to determine if CSMFO should continue down a path to pursue its own certification program.

Phase 1A

- Conduct a thorough review of other state programs including contacting the other state programs to identify the strengths and weaknesses of their programs.
- Conduct an online survey of the CSMFO membership to determine if there is a desire for a state-centric certification program, and how the certification program should be developed.

The initial phase has been completed and has been summarized by Bill Statler in the attached report. In the report he provides his input on the other state programs and analysis of the online survey to make a recommendation to the Board. In short, there appears to be enough support to continue the pursuit of CSMFO's own certification program along with some initial thoughts on how the certification program should be structured. Bill Statler will be present at the Board meeting to share the results of his efforts and recommendations.

Recommendation:

That the Board provides direction to CSMFO Certification working group and Bill Statler to move forward with Phase 1B assessment of a CSMFO-sponsored certification program.

William C. Statler

Fiscal Policy ■ Financial Planning ■ Analysis ■ Training ■ Organizational Review

MEMORANDUM

September 26, 2019

TO: CSMFO Board

FROM: Bill Statler *W.C. Statler*

SUBJECT: CERTIFICATION PROGRAM: PHASE 1A ASSESSMENT

RECOMMENDATION

Based on the results of an in-depth review of programs in other states and subsequent membership survey, move forward with a “Phase 1B” assessment of a CSMFO-sponsored certification program that:

- Refines the proposed program format.
- Sets forth a detailed program plan and content recommendations.

As discussed in greater detail below, this report also recommends four key elements as the basis for moving forward with Phase 1B:

- Successfully passing examinations should be the sole basis for certification.
- Assistance in preparing for the examinations should be provided, including on-line study guides and on-line and onsite courses.
- There should be no prerequisites to taking examinations other than CSMFO membership.
- Given these recommendations, certification should be the only form of recognition.

OVERVIEW

This report provides the results of the “Phase 1A” assessment in considering implementation of a CSMFO-sponsored certification program. There are two main components of this assessment:

Review of Programs in Other States

Provided in Attachment 1 are the results of an in-depth review of certification programs in Texas, Florida and Virginia. Based on the success of programs in these three states, the report concludes that there is a strong basis for establishing a CSMFO-based certification program. Concerns that a CSMFO-sponsored program would duplicate the GFOA's "Certified Public Finance Officer" (CPFO) program are offset by the following key features that differentiate the program from the GFOA:

- ***Assistance with Examination Preparation.*** Like the GFOA program, it is likely that certification would be earned by passing examinations in key subject areas such as accounting, budgeting, debt management and cash management. However, the GFOA does not provide structured preparation for the exams through focused study materials or courses. It is likely that the CSMFO program would have focused preparation features.
- ***Focus on California-Specific Issues.*** While there are national financial management standards, California has distinct issues separate from these, such as revenue-raising limits, debt issuance requirements, CalPERS and Redevelopment Successor Agencies. A CSMFO-sponsored program would be "California-Centric."
- ***Career Development.*** Even with the most thorough of recruitment and vetting approaches, it is difficult for employers to fully evaluate the technical skills of their applicants. A CSMFO-sponsored certificate program could help both applicants and employers in assessing technical competency that is especially attuned to unique circumstances and challenges in California.

Membership Survey

Based on the results of the state review, an on-line membership survey, administered by Probolsky Research, was launched in August 2019 to assess member interest in a CSMFO-sponsored program. The results (Attachment 2) are very supportive of a CSMFO-sponsored certification program. Top findings from 307 responses include:

- Career development is the benefit that members would value the most (72%).
- 63% say that a California focus would be a benefit; and 51% say exam preparation.
- Only 4.9% say there would be no benefit in pursuing the program.
- 73% say that a certificate would likely have a positive effect on hiring (and after adjusting for those who do not have hiring responsibilities, this rises to 87%).

This is may be the most significant finding in terms of career development benefits for both applicants and employers.

- And almost 70% say they would be interested in pursuing this program based on what they have heard so far.

Additional comments overall were very supportive. The concern most often expressed is duplication with the GFOA program.

DISCUSSION

Background

Based on the recommendations of the Certification Program Working Group in May 24, 2018 (Attachment 3), the Board determined that a certification program would be of value to the CSMFO membership and directed the Working Group to issue a request for proposals to identify a consultant to further develop the curriculum and program format. In March 2019, the CSMFO entered into an agreement with William C. Statler for “Phase 1” services, organized into two steps:

Certification Program Assessment: Phase 1A

- Conduct a thorough review of Texas, Florida, Oregon, New York and Virginia certification programs.
- Contact other state programs to gain a thorough understanding of their programs.
- Identify strengths and weaknesses in other state certification programs.
- Conduct an online survey of the membership to determine what they desire from a CSMFO certification program and the best way to benefit the largest cross section of members.
- Prepare a summary of progress and results for CSMFO Board review for approval before proceeding with Phase 1B.

This report reflects completion of the Phase 1A assessment.

Certification Program Assessment: Phase 1B

If the Phase 1A assessment shows support for a CSMFO-sponsored program:

- Refine proposed program format and outline.
- Provide detailed program plan and content recommendations for the program. This will incorporate lessons learned from the other state programs, the membership survey and interactions with the Career Development Committee and the Board.

Upon completion of Phase 1B, the Board will make a final go-no go decision regarding implementation the program (Phase 2), such as curriculum development, trainer recruitment and schedule.

Findings

Review of Other State Programs

Attachment 1 provides the report on certification programs in other states, which was provided to the Working Group composed of Margaret Moggia, Laura Nomura, Scott Catlett and Mary Bradley on June 20, 2019. Based on the success of programs in the three states

reviewed in depth – Texas, Virginia and Florida – the report concludes that there is a strong basis for establishing a CSMFO-based certification program.

Concerns that a CSMFO-sponsored program would duplicate the GFOA's certification program are offset by the three key features that differentiate the program from the GFOA:

- Assistance with examination preparation.
- Focus on California-specific issues.
- Career development.

Additionally, depending on its structure, a CSMFO-sponsored program may also be more accessible than the GFOA program.

State program summary. As reflected in Attachment 1, each of the three programs takes a different approach in its certification:

- Florida has extensive prerequisites for program eligibility; Texas and Virginia do not.
- In awarding the certificate, Texas provides for education, experience and professional involvement to be factors along with exam results (of the 375 points required, this could account for up to 150 of them); award in Florida and Virginia is based solely on passing examination scores.
- Review courses are provided in Florida and Virginia; Texas provides detailed study guides but does not offer specific preparation courses.
- Virginia requires that courses be taken (and then conducts an “open book” exam immediately following the course); Texas and Florida do not have specific “pre-exam” requirements.
- However, all programs require passage of examinations for certification.

Report recommendation. Based on the results of the state review, the June 2019 report recommended moving forward with the next step: surveying the membership (the report included draft survey questions). The Working Group agreed with this recommendation.

Membership Survey

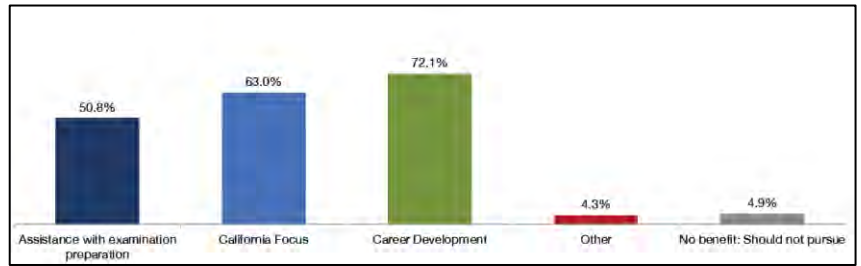
The Working Group reviewed several iterations of the survey questions. This effort was assisted by Probolsky Research (with whom the CSMFO has previously contracted for survey services) in helping refine survey questions and administering the on-line survey. As summarized below, eight focused questions were asked, with the goal of keeping responding to the survey under three minutes in encouraging participation.

The survey was targeted to municipal and other government members: 1,900 of 2,450 members (commercial, student and retired members were not surveyed). 307 responses were received by the September 16, 2019 closing date.

Report Highlights

1. What benefits of a CSMFO certificate program interest you the most? (Check as many as apply)

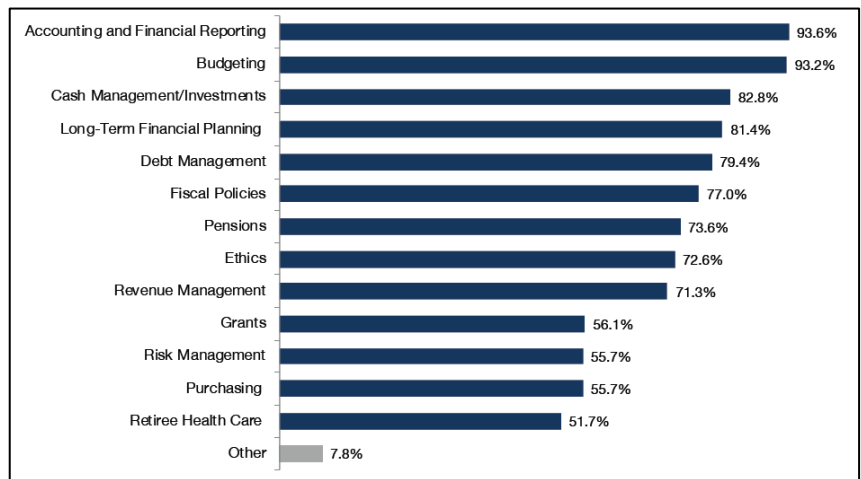
- All of the prelisted benefits gained majority support, with Career Development topping the list.
- Less than 5% saw no benefit to a CSMFO program.



Please review the comments provided in Appendix 2.

2. What topics should be covered by the certificate examinations? (Check as many as apply)

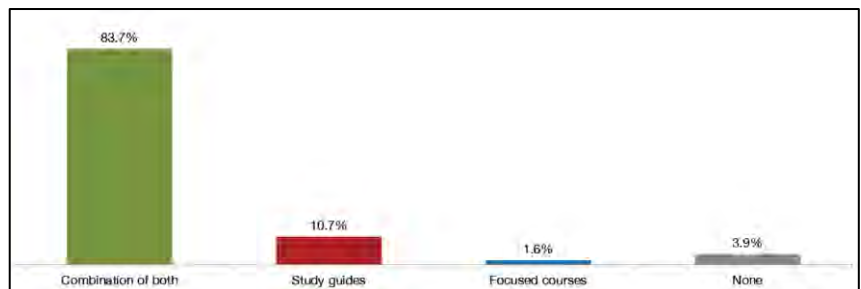
While all of the prelisted topics received majority support, Accounting/Financial Reporting and Budgeting were at the top of the list.



Please review the comments provided in Appendix 2.

3. What kind of preparation assistance should the CSMFO provide?

Almost 85% said it should include a combination of both study guides and focused courses.

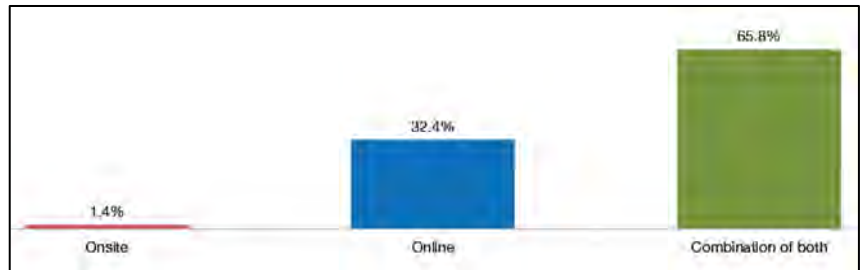


Please review the comments provided in Appendix 2.

Certification Program: Phase 1A Assessment

4. If focused courses are developed, should they be conducted:

Almost two-thirds said they should be conducted both on-line and on-site.

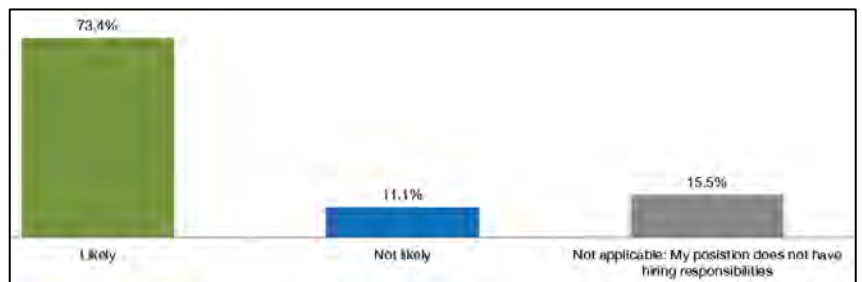


Please review the comments provided in Appendix 2.

5. If your position's responsibility within your organization includes hiring professional staff, how likely would an applicant's possession of "CGFO" certification positively affect your selection process?

Adjusting for those who do not have hiring responsibilities, 87% said this would be likely to positively affect the selection process.

This is may be the most significant finding in terms of career development benefits for both applicants and employers.



Please review the comments provided in Appendix 2.

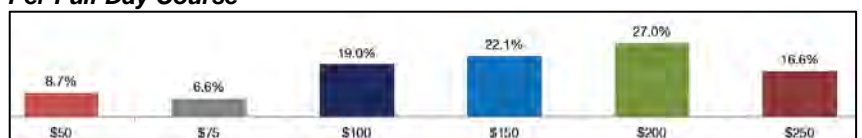
6. There will likely be a fee for participation in the program, either for courses or examinations. What do you think would be a reasonable fee?

- **Per Exam.** A fee up to \$100 gains the most support (30.6%).
- **Per Full-Day Course.** 49% would support a fee between \$150 and \$200.

Per Exam

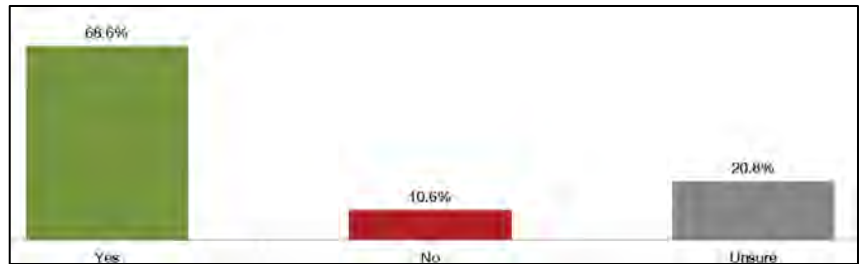


Per Full-Day Course



7. Based on what you've heard so far, do you think you might pursue certification under this program and/or encourage others in your organization to do so?

Almost 70% answered “yes” to this question.



8. Any other comments?

Please review the comments provided in Appendix 2.

As noted above, the comments in this section overall were very supportive. The concern most often expressed is duplication with the GFOA program. Based on the survey results and findings from similar state programs, there are likely to be benefits of a CSMFO-based program that are distinct from the GFOA program.

Membership survey summary. The survey results are very supportive of implementing a CSMFO-sponsored certification program. Accordingly, I recommend moving forward with Phase 1B of the program assessment.

However, based on concerns that surfaced before this assessment and reinforced by the survey results, it is important in developing the program that it offers distinct value from the GFOA program.

NEXT STEPS: MOVING FORWARD WITH A CSMFO PROGRAM

Key Elements

Based on the review of programs in other states and results of the membership survey, I recommend that the program reflect the following key elements as the basis in moving forward with Phase 1B:

- **Examinations sole basis for certification.** Successfully passing comprehensive examinations in eight to ten core subject areas should be the sole basis for earning certification.

For example, Texas allows education, experience and professional engagement to count towards certification on a “points” basis. Stated simply, these are things that can be assessed from a resume and do not require “certification.”

In providing the career development benefits of a CSMFO-based program, especially in helping employers assess technical skills (and thus helping qualified applicants in the recruitment process as well), a rigorous process is needed in earning the certificate. Relying solely on exam results like in Florida and Virginia (and the GFOA) will help provide the rigor this program should offer.

- **Examination preparation assistance.** Providing focused assistance in preparing for the examinations is one of the strongest features of a CSMFO-based program. While the

GFOA provides an extensive suggested reading list and courses, none of these are specifically focused on passing the CPFO exam. Offering focused assistance is one of the strong benefits of the other state programs and a key differentiating feature from the GFOA program. Based on survey results, I recommend that preparation include both on-line study guides and focused courses that are offered both on-line and on-site.

- **No prerequisites to take examinations other than CSMFO membership.** Course attendance is required in Virginia; and Florida has pre-exam experience and education requirements. Other than CSMFO membership, I do not recommend any prerequisites to taking the examinations. This means that besides municipal members, commercial, other government, student and other members would be eligible for certification if they can pass the examinations.
- **Only form of recognition.** In its May 2018 report on certification concepts, the Working Group suggested that in addition to a certification program, that upon completion of the curriculum, including in-person and online elements, participants would be entitled to receive a completion certificate. I do not recommend this for two reasons: 1) as noted above, I do not recommend prerequisites, including course attendance, to be able to take the examinations; and 2) passing them should be the sole basis for certification. Given this, a “certificate of completion” option does not make sense. However, if the Board determines that course attendance is required, this issued could be revisited.

Working with the GFOA

One survey respondent suggested working with GFOA in modifying its program to meet California needs.

How much energy do we want to expend in considering this option?

My recommendation is none. I believe that the changes in approach that would be needed to achieve CSMFO goals are too extensive to warrant this approach. Stated simply, if this was easy (or possible) to do, other states would have done this rather than create their own programs.

Phase 1B Assessment Questions

Along with other implementation issues, the Phase 1B assessment will address:

- What should be the eight to ten subject areas covered by the examination?
- What are the best approaches in developing study guides and focused courses (both on-line and on-site) for these areas?

For example, for study guides, should we build on what Texas has done (and what Florida is doing) and then negotiate a contract with others for revisions that make sense for California; or issue a request for proposals to a broader group of possible developers to develop the curriculum (as was done for the Budget training).

For on-line and on-site courses, we could develop new courses (perhaps contracting with a college or university, as Virginia and the GFOA have done); or use “core course”

offerings already in place – and modify them as needed? For example, we already offer the following on an ongoing basis that address many of the likely subject areas:

- Beginning and Intermediate Governmental Accounting
- Budgeting (in progress)
- Investment Accounting
- Revenue Management (Fundamentals of Tax Revenues and Fundamentals of Fees, Rates & Charges)
- Fiscal Policies and Long-Range Financial Planning

With modest modifications, we could ensure that each of these courses includes the specific content needed to pass examinations; and we could advertise these sessions as designed for assistance in passing “Certified Government Finance Officer” (CGFO) examinations as well as earning CPE credits. The Weekend Training Program may also be an opportunity to reinforce preparation assistance.

For other program areas, we could consider piggybacking onto programs already developed by others, such as the CMTA, CDIAC, League of California Cities or Institute for Local Government.

In short, how “freestanding” should courses designed for exam preparation assistance be from course offerings already provided by the CSMFO in similar areas?

Whatever the approach, it makes sense for whoever develops the on-line and onsite courses to also develop the study guide.

- How often and where should onsite courses be provided? How should on-line training be provided: live webinars, pre-recorded downloads or other methods?
- How should we develop the examination questions? It may make sense for the organization/persons that developed the study guide and courses to prepare examination questions. All three of the states reviewed in the June 2019 report can provide an excellent template for these.
- How should the tests be administered? Should they be onsite and proctored? (And if so, how often and where will they be given?) Or should we follow the Texas model, and contract with a firm that provides and scores the tests on-line? (In this case, examinations can take place at any time).
- What happens if an applicant fails exam? Should they be allowed to retake it? And if so, under what conditions (ie, waiting period)?
- What time limits should there be (if any) between passing the first examination and the last one?
- What budget will be needed to develop the program and then support it annually? How self-supporting does the program have to be; and correspondingly, how much should fees be?

I will work closely with the Working Group in addressing these issues, with a target of returning to the Board by December 2019 with a Phase 1B assessment report.

ATTACHMENTS

1. Certification Program: Review of Other State Programs (June 2019)
2. Membership Survey Results (September 2019)
3. Direction on Certification Program Concept (May 2018)



William C. Statler

Fiscal Policy ■ Financial Planning ■ Analysis ■ Training ■ Organizational Review

MEMORANDUM

June 20, 2019

TO: Margaret Moggia, CSMFO

FROM: Bill Statler *W.C. Statler*

SUBJECT: CERTIFICATION PROGRAM: REVIEW OF OTHER STATE PROGRAMS
AND DRAFT MEMBER SURVEY

This report provides a review of certificate programs in Texas, Florida and Virginia; and based on these, concludes that there is a strong basis for establishing a CSMFO certificate program.

This report also provides draft concepts for a membership survey.

MOVING FORWARD WITH A CSMFO PROGRAM

Based on the results of the program review of certificate programs in Texas, Florida and Virginia, there is a strong basis for developing a CSMFO certificate program. Key features that would differentiate the program from the GFOA include:

- **Assistance with Examination Preparation.** Like the GFOA program, it is likely that certification would be earned by passing examinations in key subject areas such as accounting, budgeting, debt management and cash management. However, the GFOA does not provide structured preparation for the exams through focused study materials or courses. It is likely that the CSMFO program would have focused preparation features.
- **Focus on California-Specific Issues.** While there are national financial management standards, California has distinct issues separate from these, such as revenue-raising limits, debt issuance requirements, CalPERS and Redevelopment Successor Agencies. A CSMFO-sponsored program would be “California-Centric.”
- **Career Development.** Even with the most thorough of recruitment and vetting approaches, it is difficult for employers to fully evaluate the technical skills of their applicants. A CSMFO-sponsored certificate program could help both applicants and

employers in assessing technical competency that is especially attuned to unique circumstances and challenges in California.

REVIEW OF OTHER STATE PROGRAMS

Overview

A summary of the certificate programs in Texas, Florida and Virginia is provided in Appendix A. As reflected in this summary, each program takes a different approach in its certification:

- Florida has extensive prerequisites for program eligibility; Texas and Virginia do not.
- In awarding the certificate, Texas provides for education, experience and professional involvement to be factors along with exam results (of the 375 points required, this could account for up to 150 of them); award in Florida and Virginia is based solely on passing examination scores.
- Review courses are provided in Florida and Virginia; Texas provides detailed study guides but does not offer specific preparation courses.
- Virginia requires that courses be taken (and then conducts an “open book” exam immediately following the course); Texas and Florida do not have specific “pre-exam” requirements.

However, all programs require passage of examinations for certification.

Background

As discussed in my March 15, 2019 status report, the initial review of other certification programs included an in-depth review of materials on web sites of the:

- GFOA (for contrast with State programs)
- Florida GFOA
- New York GFOA
- Oregon GFOA
- Texas GFOA
- Virginia GFOA

All the State programs have significant differences from each other in terms of qualifications for acceptance into the program, dedicated curriculum materials (some have them, some don't) and requirements for earning the certificate. The key conceptual differences in earning certification are:

- Florida, Texas and Virginia have formal examinations as part of the certification process.
- Oregon and New York do not: certification is based solely on course attendance.

Because the more rigorous certification requirements via examination in Florida, Texas and Virginia are in closer alignment with the CSMFO's goals for this program, I focused my follow-up efforts on these three programs and held follow-up interviews with:

- Paul Shamoun, Executive Director: Florida GFOA
- Tristan Gideon, CGFO Administrator: Texas GFOA
- Bruce Chase, Program Director (Radford University): Virginia GFOA

Detailed program descriptions are provided in Appendix B.

Key Questions

In moving forward with the program assessment, the varying program features in Texas, Florida and Virginia raise the following questions:

- Should there be prerequisites for participating in the program? And if so, what should they be? Should commercial members be allowed to participate?
- Should education, experience and professional engagement count in some way towards certification as in Texas? Or should we rely solely on exam results like in Florida and Virginia?
- Do we need to develop online/onsite courses? Or rely upon developing focused study guides as in Texas (complemented by “core course” offerings already in place)?
- If we develop courses, should they be required to be attended, like in Virginia?

You'll be shocked to learn that I have opinions on each of these, but I'd like to discuss these - and any other key issues – before sharing. It will also be interesting to see the survey results be taking too firm a stance.

MEMBERSHIP SURVEY

Provided in Appendix C is the draft membership survey, which begins with some high-level background on the certificate concept and asks questions like those raised above. I plan to use Survey Monkey for this.

NEXT STEPS

- Hold “working group” teleconference to review state programs and draft survey.
- Finalize survey and issue survey to members (all or just government?) via Survey Monkey

APPENDIX

- A. Summary of State Programs
- B. Program Descriptions
- C. Draft Member Survey

Feature	Texas (GFOAT)	Florida (FGFOA)	Virginia (VGFOA)
Program Title	Certified Government Finance Officer (CGFO)	Certified Government Finance Officer (CGFO)	VGFOA Certificate Program
<p>Why: How is Program Different than GFOA?</p> <p><i>Note: While GFOA identifies recommended resources, it does not have a structured preparation program for passing its examinations</i></p>	<ul style="list-style-type: none"> On-line study guide in alignment with exams Texas-centric Facilitate recruitment Well-accepted by city managers; required for professional staff in Fort Worth) 	<ul style="list-style-type: none"> On-line and on-site review sessions Focused study materials Florida-centric Facilitate recruitment 	<ul style="list-style-type: none"> On-line and on-site review sessions Virginia-centric Facilitate recruitment Preparation for GFOA certificate
Program Duration	At least 11 years (maybe longer)	25 years	15 years
Certifications	About 300	About 560	About 250
Who: Eligibility/Prerequisites	<ul style="list-style-type: none"> GFOAT member Application package but no specific education or experience requirements (other than government agency employee) 	<ul style="list-style-type: none"> FGFOA member BA/BS degree in related field and 3 years government experience; or BA/BS degree on other fields and 5 years of government experience Professional level position that has oversight/supervision responsibilities. Pass open-book ethics exam (75 of 100 points) 	<ul style="list-style-type: none"> VGFOA Member No specific prerequisites
Award Requirements	<p>375 points from combination of education/experience and exam results:</p> <ul style="list-style-type: none"> 150 points maximum from education, experience and professional leadership involvement (points vary depending on degree levels, 	Passage of 5 exams (75% score to pass)	<p>Passage of ten exams:</p> <ul style="list-style-type: none"> 8 core exams (of 10) 2 electives (of 11) <p><i>See content below</i></p>

Feature	Texas (GFOAT)	Florida (FGFOA)	Virginia (VGFOA)
	<p>positions and years, and types of involvement)</p> <ul style="list-style-type: none"> Balance from passage of up to 5 examinations (Maximum 100 points each: 75 points required to pass); if no points for education, experience and professional involvement points, could earn certificate with passing score on all 5 exams. 		
What: Certificate Preparation (Courses/Self-Study)	<ul style="list-style-type: none"> Detailed self-study guides for each examination. <i>GFOAT has graciously made these available to me. They are excellent and I can provide them upon request.</i> No specific online or onsite courses. 	On-site review sessions (not required to take exams but recommended)	<ul style="list-style-type: none"> Online and on-site review courses Required to take exams (50 questions each, open book)
Examination Features	On-line exam scored by "ExamSoft"	On-site exams offered 3 times per year scored by volunteers	Follows course (50 questions each, open book)
Examination Content	<ul style="list-style-type: none"> Accounting & Financial Reporting Budgeting & Capital Planning Cash Management Debt Management Public Finance (Mandatory) 	<ul style="list-style-type: none"> Accounting & Financial Reporting Municipal Budgeting Treasury Management Debt Administration Financial Administration (pensions, risk management, purchasing, IT, grants) 	<p>Core Exams (8 of 10)</p> <ul style="list-style-type: none"> Intermediate Governmental Accounting Advanced Governmental Accounting Internal Controls, Auditing and Fraud Operating and Capital Budgeting Retirement and Benefits, Risk Management and Procurement

Feature	Texas (GFOAT)	Florida (FGFOA)	Virginia (VGFOA)
			<ul style="list-style-type: none"> • Virginia Government and Law • Debt Management for Public Finance Officers* • Issuing Public Debt* • Short Term Investments* • Cash Management and Banking* <p><i>* May be taken as electives</i></p> <p>Electives</p> <ul style="list-style-type: none"> • See 4 courses above • Human Resources • Leadership • Grants Reporting & Auditing • How to Prepare a CAFR • Responsibilities of the Treasurer • Delinquent Collections • Bankruptcy
Development	Study guide and exam developed by the University of Texas, Dallas	<p>By committee members/volunteers</p> <p><i>Update of review materials, course materials and exams in progress under contract with University of Georgia to provide better alignment of prep materials with exam</i></p>	Review courses and exams developed by Radford University (Used by GFOA for exams)
Continuing Education Requirements	75 CPE hours over 3 years (25 per year average)	None	None
Fees	Application Fee: \$100 Each Exam: \$150 Annual Renewal: \$50	Application Fee: \$50 Each Exam: \$30	Online course: \$150 Onsite course: \$250

Government Finance Officers Association of Texas (GFOAT)



Certified Government Finance Officers (CGFO) Program Guidelines

Adopted October 24, 2018

Certified Government Finance Officers (CGFO)

Program Guidelines

Governance. The Certified Government Finance Officer program is sponsored by the Government Finance Officers Association of Texas (GFOAT), an Affiliate of the Texas Municipal League. GFOAT is a professional organization with more than 1000 members that operates under its own By-Laws and is governed by a Board elected by its members. The policies of the Board are carried out by Board Liaisons, a number of committees and designated CGFO Administrator. The CGFO Committee is charged with overseeing and administering the CGFO program. The CGFO Committee advises the GFOAT Board and recommends changes to certain guidelines and operating procedures to be approved by the Board. This document, referred to as the General Guidelines, is meant to establish a written representation of the philosophy and policy of the CGFO Committee, and by extension, the GFOAT Board. However, it is not meant to cover every feasible instance of operating procedures and, as such, the CGFO Administrator and the CGFO Committee are granted a reasonable amount of latitude to make decisions that in the judgment of the CGFO Administrator, and the CGFO Committee Co-Chairs, are in keeping with the spirit of these General Guidelines.

Description. The CGFO program is designed to establish a threshold of knowledge about a broad array of government finance topics and terminology. It does take experience into consideration and recognizes that a combination of knowledge and experience can set apart those persons in the profession who desire to demonstrate a level of competency. This threshold is measured by a point system that gives credit for academic education, experience, professional leadership and successful passage of examinations on a variety of governmental finance topics. The number of exams that must be taken and passed is dependent on the credits given for academic achievement and experience. Upon being awarded the CGFO credential, recipients must continue their professional education in order to sustain their certification each year.

Nomenclature. The proper reference to this credential is *Certified Government Finance Officer*. While this program has a number of specific aspects tied to Texas law, the credential is much broader. This program has been used by a number of state government finance officer credentialing programs with few changes, mainly those portions relating to Texas law. The phrase *Certified Government Finance Officer* refers to not only those persons initially qualifying for the credential but those persons considered Active and in good standing, having met their continuing education requirements and paid their annual dues. Those persons initially qualifying for the CGFO status but not sustaining their continuing education requirements or paying their annual dues are not considered Certified Government Finance Officers and should not reflect the title or abbreviations as part of their professional name. A list of active CGFOs can be obtained on the Web site provided by the Government Finance Officers Association of

Texas.

SECTION I: CGFO PROGRAM APPLICATION

To become a candidate for the CGFO designation, an individual must:

Be a current member of GFOAT.

Complete the online application form.

Pay the online application fee.

Submit the following **required** documentation to cgfo@tml.org:

- A current resume listing education, professional experience and key areas of responsibility
- A letter from the candidate's employer certifying employment capacity, tenure, and supervisory experience or referencing that the submitted resume is accurate (if applicable)
- A letter from a direct supervisor at a government finance agency verifying areas of responsibility and tenure (if applicable)
- Copies of all degrees awarded (if applicable)
- Copy of CPA certificate or CPA certificate number (if applicable)

Once materials and fees have been received and reviewed, the applicant will receive an email notice of application status.

If approved, applicant will receive an email with a link to the study materials and contact information for the CGFO Administrator.

If an application is not approved due to a condition not being met, the applicant will receive an email from the CGFO administrator identifying the issues and steps required to correct the problem. The application fee for those that submit an incomplete application will be held for maximum of six months without penalty. After this time, a \$50.00 administrative fee will be assessed and the remaining balance will be returned upon request within one-year of the initial application. After one-year of notice of ineligibility, the full application fee will be forfeited.

SECTION II: FEES

Application Fee

The processing fee for each candidate application is \$100.00.

- The application fee includes online access to CGFO record for review of status.

- The application fee **does not** cover the cost of exams; candidates must register separately for exams.

Exam Fee

The exam fee is \$150.00 per exam.

- If a candidate fails an exam, the candidate may take another attempt at the same exam for \$50.00. An additional fee of \$150.00 is required for a third sitting of the same exam and so forth.

The exam fee will be forfeited if the exam is not taken within four years of initial payment.

SECTION III: APPLICATION POINT SYSTEM

To achieve the CGFO designation, there is a 375-point requirement that can be met through a combination of four categories shown below. There is a maximum of 150 points that will be granted within the first three categories. *Points for professional experience will **only** be used for the application process and will not be reassessed annually. Point values claimed are subject to change in value at the discretion of the CGFO Administrator.

1. Academic Credentials

2. Professional Work Experience

3. Professional Leadership Involvement

4. Exam Scores With A Minimum Passing Grade Of 75% Per Exam

1. Academic Credentials Points

Related field points are programs that are recognized as a part of the College of Business for undergraduate/graduate credit. In addition, course programs in political science, public administration, and government will be considered to be a related field for graduate credit consideration.

Doctorate in a related field	100 points
MBA	75 points
MPA (masters in public admin)	75 points
CPA	75 points
Graduate degree in a related field	50 point
Graduate degree in an unrelated field	35 points
Undergraduate degree in related field	50 points
Undergraduate degree in unrelated field	25 points

2. Professional Work Experience Points

Points are awarded on the basis of each 12 month period from date of hire. Partial years will be awarded on the basis of the position held for 7 months or longer in the 12 month period. Value of points listed below are for years served for each position at the time of application.

Chief Financial Officer (CFO)	7 points
Division Head or Asst. CFO	5 points
Section Head (e.g., Chief Acct.)	4 points
General Practitioner (e.g., Acct.)	2 points

3. Professional Leadership Involvement Points

Points for leadership involvement will **only** be used for the application process and will not be reassessed annually. Points may only be claimed for one position on a committee. Items D-I requires at least one-year of membership in that position.

A	National Officer	50 points
B.	National Representative	35 points
C	National Committee Member	25 points
D	State Officer (per number of offices held)	25 points
E	State Regional Director	20 points
F	State Committee Member	10 points
G	State Committee Chairperson	20 points
H.	Certificate of Achievement Reviewer	35 points
I.	Budget Award Reviewer	25 points

The combined maximum number of non-testing points that can be claimed from categories 1, 2, and 3 is 150 points.

Points are verified and awarded per your application submission. Once the application process is completed no modifications are accepted.

A reassessment of points by the CGFO Administrator may occur when all exams have been passed and you have not yet met the required points to earn your certification.

If you withdraw before earning your CGFO certification, you must wait one year before re-applying to the program.

4. Exam Scores with A Minimum Passing Grade Of 75% Per Exam

See SECTION IV.

SECTION IV: SUBJECT AREAS FOR STUDY AND EXAMINATION

Study Guide Disciplines include the five categories listed below. In addition, a compiled glossary covering all of these five areas and a summary of key state statutes covering many of these five areas is provided as part of the study program.

Accounting & Financial Reporting
Budgeting & Capital Planning
Cash Management
Debt Management

Public Finance (Mandatory)

Exams meet the following criteria:

- Multiple choice
- Each exam shall have 100 questions.
- Only recognized candidates may take tests.
- A maximum of two and one-half hours will be allowed for an exam sitting.
- Exams shall be based on study materials, practical knowledge and problem solving.
- Exams shall be offered as often as practical but at a minimum of twice yearly.
- Candidates may take no more than two exams per sitting and under no circumstances will the exam sitting period exceed two and one-half hours.
- The Public Finance exam is a requirement for all candidates. Other exams are elective and, may be taken in any combination to satisfy the candidate's point requirements.
- Candidates must provide their own laptop to use at testing locations to access the internet and obtain their exam link.
- A grade of 75 must be made on each exam taken in order for the exam points to count toward the 375-point minimum requirement to become a CGFO (point for point awards for 75 and over).

Study materials and exams shall be updated and administered under the supervision of CGFO Committee.

Minor refinements and corrections shall be made as needed. Major revisions and additions shall be made periodically and upon the recommendation of the CGFO Committee and approval by the GFOAT Board.

Major changes may be accomplished with the help of outside assistance if deemed necessary by the CGFO Committee.

SECTION V: CLASSES OF CGFO

Active CGFO is a member of GFOAT who is current in accumulation of continuing professional education (CPE) units and renewal fees.

Retired-Emeritus CGFO is a member of GFOAT who is retired from a governmental entity (i.e. receiving a pension/annuity) not currently employed in any capacity and current in accumulation of continuing education at time of retirement. Their CGFO annual fees will be half of the current rate for active CGFO members. CPE requirements are waived.

Probation

An individual will go on probation by not meeting the standards of an Active CGFO. The probation is limited to one-year to become compliant. Once on probation and the standards of an Active CGFO have been met within the one-year, the individual will be reinstated to an Active CGFO classification. If after one-year the individual is not compliant, then the CGFO classification becomes inactive.

Inactive

An individual failing to meet standards of an Active CGFO after the allotted probationary period is Inactive. While inactive, the individual is forbidden to use CGFO credentials in any capacity.

Once classified as inactive, individual must meet all criteria of an Active CGFO.

Once classified as inactive, individual must pay and sit for 1 exam of administrators' choice and pass with a minimum score of 75. If individual does not pass, the same exam may be retaken one time for no additional fee.

If individual meets all qualifications of an Active CGFO and passes the exam, they will be reinstated as an Active CGFO.

If the individual does not pass the second attempt at the exam, the individual will be removed from the program and no longer be allowed to use the CGFO credential. Should the individual want to regain usage of the CGFO credential they will need to re-enter the program as a new applicant.

SECTION VI: CONTINUING PROFESSIONAL EDUCATION (CPE) REQUIREMENTS

The required number of CPEs is 75 total hours over a continuous, three-year period. (Jan 1-Dec 31).

One unit of continuing education is equal to 50 minutes of continuous participation in a group program. For example, a 100 minute training session will earn 2.0 CPE.

CPE training must conform to CGFO standards and be approved by GFOAT.

Records supporting individual CPE credits claimed must be kept by the CGFO for five years.

The process of accounting for CPE units of credit shall be self-administered by using the GFOAT website. CGFO certificate holders should post CPE credits throughout the year in order for progress to be monitored and reminders sent to the certificate holder.

Acceptable Types of Continuing Professional Education

Qualifying Events are conferences, seminars, schools sponsored by the following, but pertaining directly to job-related duties:

- United States Government (GAO, etc.)
- State of Texas (Comptroller, etc.)
- Texas Municipal League or any of its affiliate groups
- AICPA when directly related to governmental activities or issues
- A university directly related to governmental activities or issues
- Government Treasurers Organization of Texas
- An entity approved by the CGFO Committee

- GFOAT
- GFOA

Qualifying Activities

CGFOs involved in course or seminar instruction in an approved activity shall receive 2 CPEs per 50 minutes of instruction for the first presentation and 1.5x CPEs of credit thereafter, not to exceed 15 CPEs per calendar year.

Articles published for GFOAT use on the website are eligible for 2 CPE units for each 500-word article, not to exceed 15 CPEs in a calendar year.

Participation as a GFOA CAFR reviewer shall earn 2 CPE credits for each review with a maximum of 8 in one year.

Participation as a GFOA Budget reviewer shall earn 2 CPE credits for each review with a maximum of 8 in one year.

Proctoring GFOAT CGFO Exams shall earn 2 CPE credits per exam with a maximum of 8 in one year.

Chair or co-chair for the CGFO committee shall earn 8 CPE credits per calendar year. Chairs and co-chairs are also eligible to proctor exams and receive the allowed credit.

SECTION VII: CGFO RENEWAL FEES

CGFO renewal billing for each fiscal year shall be made part of the GFOAT membership renewal billing notices that are sent in July of the fiscal year. For example, the CGFO renewal billing of \$40 for fiscal year 2014-2015 shall be part of the GFOAT membership renewal billing sent in July 2014.

CGFO renewal payments that are not received by December 31 of the fiscal year shall be re-billed on January 1 at the rate of \$50 and will be due January 31.

SECTION VIII: ETHICS

All CGFOs are bound by the GFOA Code of Ethics and the GFOAT Code of Ethics and are subject to the disciplinary procedures (if any) established for violation of the respective Code of Ethics.

SECTION IX: DEADLINE FOR COMPLETION OF CGFO PROGRAM

Applicants must complete the program within four years of becoming a candidate.

FLORIDA GOVERNMENT FINANCE OFFICERS ASSOCIATION

CERTIFIED GOVERNMENT FINANCE OFFICER PROGRAM



PROGRAM INFORMATION – Revised August 2014

OFFICIAL APPLICATION FORMS

INSTRUCTION SHEETS

ABOUT THE CERTIFIED GOVERNMENT FINANCE OFFICER PROGRAM

The Certified Government Finance Officer (CGFO) Program is intended to encourage a level of knowledge and professionalism in the field of government finance. It is also intended to encourage development and maintenance of professional competence for practicing governmental finance officers. For purposes of the CGFO program, a finance officer is any individual occupying a professional level position that includes oversight and/or supervision of one or more financial functions in a government entity.

While the Florida Government Finance Officers Association, Inc. (FGFOA) certifies that individuals meeting the criteria in its professional certification program demonstrate certain competencies, the Florida Government Finance Officers Association expressly withholds an opinion as to the capability of any individual to successfully perform in a given position. Prospective employers and employees must make that decision. The Florida Government Finance Officers Association encourages prospective employers and employees to share information regarding the requirements of the position and the capabilities of the candidate in a forthright manner to promote sound employment and professional decisions.

CGFO CLASSIFICATIONS

Active CGFO – is defined as a CGFO who is an active or associate member of the FGFOA, and is current with dues and other reporting requirements.

Suspended CGFO – is defined as a CGFO who is not current with their FGFOA membership dues or is out of compliance with their CPE reporting requirements, or has not successfully passed the Ethics exam, or completed Florida Commission on Ethics' online training course titled "Florida's Code of Ethics, Sunshine Law, and Public Records Acts", or any other Board approved equivalent training course within the six-month grace period. While on suspended status, the CGFO designation cannot be used.

Retired CGFO – is defined as a CGFO who is currently bona fide retired. Retired CGFOs must denote their designation as "CGFO/Retired".

MOST COMMONLY ASKED QUESTIONS ABOUT THE CGFO PROGRAM

How do I apply?

The candidate must complete an official application form, which outlines their education, government work experience, and includes a minimum of two (2) letters of recommendation. Once approved by the committee, the candidate will be sent an open book Code of Ethics for Public Officers and Employees Examination, which must be completed within thirty (30) days. Once the candidate has successfully passed (achieved a minimum score of 75%) the Ethics Exam, the candidate may sign up for one or more of the CGFO examinations.

What are the minimum requirements for sitting for the exam?

Three years of governmental work experience in a financial capacity; a baccalaureate degree from an accredited institution in Accounting, Business Administration, Public Administration or a closely related field; and a minimum of two (2) letters of recommendation. In addition, all applicants must successfully complete an open book Ethics Exam. A minimum score of 75% is required for a passing score.

What is the Cost of the Program?

There is a non-refundable application fee of \$50.00 and a \$30.00 sitting fee for each exam.

What if I don't pass the exams on the first try?

You have up to five years to pass all five exams before you must reapply and re-pay the \$50.00 application fee. Each time you take an exam, you must pay the \$30.00 exam fee. This fee is to help defray the administrative costs of providing proctors, exams, and setting-up exam sites.

After becoming a qualified candidate, when do I sit for the exam?

When you have qualified to sit for the exam, including successfully passing the Ethics exam, and have paid for your exams in advance, you may sit for any available exam session. A deferral of the exam is good for one session only, and it is assumed that you will take the exam at the next available date. If no advance notice is provided, exam fees are forfeited.

How frequently is the exam given and when?

The exam is given twice a year - once in conjunction with the School of Governmental Finance in November and at announced sites in the spring.

What are the application deadlines?

Applications must be received by September 15 for the November exam, and January 15 for the spring exam. This is to ensure that the applications and registrations can be processed in time to allow for adequate preparation for the exam and allow sufficient time for the Ethics exam to be distributed and graded.

Do I need to take the exam review sessions? How many times are these sessions offered?

While it is recommended that candidates take the review sessions, they are not required. The candidate should study sufficiently on their own using the suggested review material to help them pass the exam. The review classes are not intended to be a substitute for proper preparation for the exam. The CGFO review sessions are provided in conjunction with the School of Governmental Finance in November and right before the spring exam at central location such as Orlando.

GENERAL INSTRUCTIONS

Eligibility for acceptance into the Certified Government Finance Officer (CGFO) Program, sitting for the examination, and awarding of the CGFO designation is determined by the information provided on the official application form. Please be as complete and specific as possible.

ELIGIBILITY REQUIREMENTS

To be eligible to participate in the program, an applicant must:

1. be an active member in good standing of the FGFOA
2.
 - a. have a Bachelor of Science or a Bachelor of Arts Degree from an accredited college-level institution in Accounting, Finance, Business Administration, Public Administration or a closely related field and a minimum of three years, within the last five years, of governmental related experience; or
 - b. have a Bachelor of Science or a Bachelor of Arts Degree from an accredited college-level institution and a minimum of five years, within the last seven years, of governmental related experience and
 - i. 20 hours within the last three years in local/state government related training sessions (i.e. FGFOA/GFOA etc.); or
 - ii. attend all the CGFO review courses prior to taking the exam.

Note: Work experience will not substitute for an appropriate degree in either a. or b. above.

3. submit a minimum of two letters of recommendations
4. successfully pass an open book Ethics exam
5. accept the FGFOA Code of Ethics

The candidate has five years to pass all five exams in five subject areas in order to receive the CGFO designation.

EDUCATION – CGFO candidates must hold a bachelor's (or higher level) degree from an accredited college-level institution. Work experience will not substitute for an appropriate degree. A copy of the candidate's diploma, transcripts, or other written proof of completion of a degree program must accompany the candidate's application.

EXPERIENCE – The CGFO program is designed to distinguish professionals engaged in the field of government finance. Candidates for certification must complete either 36 or 60 months of governmental work experience with appropriate degree (see eligibility requirements number 2 above). Qualifying experience consists of employment in a governmental entity (city, county, school district, special district, state or federal) in a professional level non-clerical financial capacity. Employment in a financial capacity includes work involving treasury, debt administration, financial administration, accounting, auditing, budget, risk management, tax management, or purchasing. External auditors of governmental entities employed by non-governmental entities, i.e. CPA firms, IRS auditors of individual tax returns, internships, and trainees, clerical, or non-technical positions do not provide appropriate experience to fulfill this requirement.

REFERENCES – A minimum of two letters of recommendation are required. One reference must be from the candidate's employer (supervisor, manager or human resource official) verifying length of employment, summary of duties currently performed and a statement regarding applicant's eligibility into the CGFO Program. The second letter should be a character reference from a non-family member, preferably from a CGFO or person with another professional designation in the accounting industry. If the length of time with current employer is less than three (3) years, a letter from the applicant's previous employer verifying length of employment and a summary of duties performed is also required. References from employers current or past must document a minimum of three year's governmental work experience. Thus, to meet this criterion, more than two references may be required in some cases.

ETHICS - CGFO candidates must agree to abide by the Code of Ethics established by The FGFOA and successfully pass (achieve a minimum score of 75%) an open book Ethics exam.

SUBMITTING THE APPLICATION

After completing the application, attach payment in the amount of \$50.00 (*made payable to FGFOA*), all worksheets, letter of recommendations, and any other supporting documents to the official application form and mail to:

Florida Government Finance Officers Association
Attention: Certification Program
Post Office Box 10270
Tallahassee, FL 32302-2270

NOTIFICATION OF ACCEPTANCE

Once the certification committee approves the application, candidates will be sent an open book Code of Ethics for Public Officers and Employees Examination, which they must successfully complete (achieve a minimum score of 75%) within thirty (30) days. Candidates will be notified of their acceptance in the Program by the Florida Government Finance Officers Association office. Upon acceptance, the candidate will be sent information on testing dates and locations.

REVIEW SESSIONS

Review sessions may be offered before the examination. If a current schedule is not enclosed, please check the FGFOA website at <http://www.fgfoa.org/> or call the Florida Government Finance Officers Association office for more information.

TESTING

Candidates must successfully complete all five (5) exams in the following subject areas within a five (5) year period:

Accounting & Financial Reporting
Municipal Budgeting
Treasury Management
Debt Administration
Financial Administration

There is a list of suggested reading material for each of the five subject areas. The cost for each exam is \$30.00. You may sign up for as many exams at one time as you would like. Test results are provided to candidates on a pass or fail basis after tests have been graded and verified. A minimum score of 75% is required for a passing score.

CGFO of the Year:

In recognition of the hard work involved in becoming a CGFO, the FGFOA Board of Directors and Officers created the "CGFO of the Year Award". The CGFO of the Year is given to the candidate that receives the highest cumulative score on all five parts between the November and spring exams. The recipient of the award is given a complimentary registration to the Annual Conference, and will receive a plaque recognizing this achievement during the Annual conference. The recipient will also be recognized in a newsletter article.

In the case of a tie, the candidate that passed all 5 parts in one sitting will receive the award.

QUESTIONS

If you have any questions or if you need any additional information, please contact our office at (850) 222-9684, or write to us at:

Florida Government Finance Officers Association, Inc.
Attention: Certification Program
Post Office Box 10270
Tallahassee, FL 32302-2270

REVOCATION & DISCIPLINARY ACTIONS

The FGFOA Certification Committee, referred to as the “Board” in this section, shall handle all review matters. When the appeals process is used, the FGFOA Board of Directors will act as the appeals board.

6. Board Review Procedures

After notice and hearing, the Board may revoke or may suspend, for a period not to exceed five years any designation and certificate issued under these regulations; or may revoke, suspend or refuse to renew any CGFO designation and certificate under these guidelines; or may reprimand the holder of any such designation or certificate for any one of the following causes:

- a. The certificate holder has been convicted of a felony;
- b. The certificate holder has been adjudicated mentally incompetent;
- c. The certificate holder obtained his/her certificate by use of fraud or misstatement of a material fact;
- d. The certificate holder identified himself/herself as a CGFO before such certification has been granted him/her;
- e. The certificate holder has violated provisions of the CGFO program;
- f. The certificate holder has failed to meet renewal requirements as set forth in the Requirements for Continuing Professional Education Reporting under the CGFO Program including passing the Ethics Exam; or
- g. The certificate holder has failed to successfully pass an open book Ethics Exam;
- h. The certificate holder has failed to accept the FGFOA Code of Ethics.

7. Hearing and Review Procedures

The Board may, on its own motion or on the complaint of any person, initiate proceedings to determine the eligibility of any person for the application, examination and certification of the CGFO designation. If the Board determines that a hearing is necessary, the following procedures will guide the Board's actions:

- a. A written notice stating the nature of the charge or charges against the individual and the time and place of the hearing before the Board on such charges shall be served to the individual not less than 30 days prior to the date of the hearing either personally or by mailing a copy of the notice by registered or certified mail to the last known address of the individual.
- b. At any hearing the individual may appeal in person, produce evidence and witness on his/her behalf, cross examine witnesses, and examine evidence produced against him/her.
- c. If, after having been served with the notice of hearing, the individual fails to appear at the hearing, the Board may proceed to hear evidence against him/her and may enter a temporary verdict as shall be justified by the evidence, and a copy of such verdict will be sent by registered or certified mail to the last known address of the individual. The Board may grant continuances upon written request and upon showing a good cause for failure to appear at such a hearing, set out in writing, signed by the individual and filed with the Board. The Board may reopen proceedings and permit the individual to submit evidence on his/her behalf, provided that the written request to reopen is filed with the Board within 30 days after the date of the copy of the verdict has been mailed to the individual.
- d. A recording of the hearing shall be kept, and if deemed necessary by the Board, a transcript shall be ordered.
- e. A decision of the Board shall be by majority vote of the Board.
- f. Any person in disagreement with any decision of the Board may file an appeal with the FGFOA Board of Directors. Such a motion must be filed within 15 days of the Board's announcement. The Board of Directors will file a reply to a motion for rehearing within the 30 days after the announcement of the decision. The Board of Directors will hear the appeal within 60 days from the time it is filed.
- g. If the certificate holder has been found guilty by the Board of any of the grounds set forth and circumstances concerning this matter have changed, he/she may petition the Board for a rehearing of his/her case. The

Board's decision on this rehearing shall be subject to the appeals process described above.

- h. A verdict is final when the motion for rehearing is denied or when the time for filing a motion has passed.
- i. Upon application in writing and after a hearing in accordance with notice, the Board may issue a new certificate number to a CGFO whose certificate has been revoked; or the Board may reissue or modify the suspension of any CGFO designation and certificate number that has been revoked or suspended.

8. Disciplinary Actions

When the Board finds any CGFO guilty of any of the grounds set forth, it may enter an order imposing one or more of the following penalties:

- a. Denial of an application for certificate;
- b. Revocation of certification;
- c. Suspension of certification, during which time continuing professional education must be earned on the same basis as if certification is in effect;
- d. Issuance of a reprimand; or
- e. Placement of the certificate holder on probation for a period of time and subject to such conditions as the Board may specify, including requiring the certificate holder to attend additional continuing education courses.

Florida Government Finance Officers Association

Certified Government Finance Officers Program

OFFICIAL APPLICATION FORM

Please Type or Print

Name _____ E-mail _____

Organization _____ Title _____

Mailing Address _____

City _____ State _____ Zip _____

Telephone (____) _____ Fax Number (____) _____

FGFOA Member: _____ Yes (Date joined: _____) _____ No

Application Checklist:

☐ Education Verification: Enclosed copy of transcripts or copy of diploma

☐ Governmental Finance Experience Verification: Enclosed Completed "Experience Worksheet"

☐ Two (2) Letters of Recommendation Enclosed: (Note; at least one additional letter is required if you are with your current employer less than three (3) years)

☐ Signed FGFOA Code of Ethics Page

☐ Payment Enclosed

STATEMENT OF ACCURACY

I hereby certify that my answers to all questions on this application are true and correct. I agree to comply with the Florida Government Finance Officers Associations' CGFO compliance guidelines and code of ethics set forth in this application booklet. I understand that failure to comply with these guidelines may result in revocation of the CGFO designation and certificate.

Signature _____ Date _____

BEFORE MAILING Please make sure your application and supporting documents are complete and accurate. STAPLE your check and all supporting documents to this application and mail to:
FGFOA
Certification Program
P.O. Box 10270
Tallahassee, FL 32302-2270

Florida Government Finance Officers Association
CERTIFIED GOVERNMENT FINANCE OFFICERS PROGRAM

Name_____

EXPERIENCE WORKSHEET

Please document all related work experience. You may photocopy this worksheet or attach a separate sheet if more space is needed.

EMPLOYER	JOB TITLE	DATES OF EMPLOYMENT

Florida Government Finance Officers Association

Code of Ethics

The Florida Government Finance Officers Association is a professional organization dedicated to promote and improve the quality of financial accountability, management, and communications by and for all governmental units in the State of Florida by providing training and individual development for governmental financial professionals in technical finance related areas and other aspects of financial management.

To further these goals, we the members of the Florida Government Finance Officers Association are enjoined to adhere to legal, moral, and professional standards of conduct in the fulfillment of our professional responsibilities as set forth in this Code of Ethics in order to enhance the quality of our performance.

We shall conduct ourselves with integrity in all working relationships with public officials, employees, and the citizens whom we serve.

We shall not condone or allow the issuance of any false or misleading financial information or omit any information that is essential to making an informed decision.

We shall prepare and present financial information in accordance with generally accepted governmental accounting principles.

We shall abide by all applicable laws and regulations of the State of Florida and those of our individual local jurisdictions.

We shall not be involved with or by our actions condone any illegal activity.

We shall conduct ourselves objectively and not seek or accept personal gain that would influence the conduct of our official duties.

We shall not use public resources for personal gain.

We shall not reveal or improperly use confidential information.

We shall accurately represent our professional qualifications, education, and affiliations.

We shall promote equal employment opportunities and oppose any discrimination, harassment or other unfair employment practices.

STATEMENT OF ACCEPTANCE

I hereby certify that I have read and accept the FGFOA Code of Ethics. I further agree to comply with the Florida Government Finance Officers Associations' CGFO compliance guidelines and code of ethics set forth in this application booklet. I understand that failure to comply with these guidelines may result in revocation of the CGFO designation and certificate.

Signature

Printed Name and Date

Certificate Program

About the VGFOA & Radford University GNAC Certificate Program:

Virginia Government Finance Officers' Association (VGFOA) certification program provides training in many job-related areas and support for those wishing to pursue the national [Certified Public Finance Officer](#) (CPFO) designation. (See the [Calendar](#) for scheduled courses).

Purpose of the Certificate Program

- Provide training in the areas of accounting, budgeting, cash management, debt, administration, internal controls, Virginia law and other topics pertinent to state and local governments.

Requirements

- Member of the Virginia Government Finance Officers Association (VGFOA). All VGFOA Membership types shall be eligible to participate.

Technical Competencies

- Complete and pass the related exams of the eight core courses
- Complete and pass the related exam of two of the elective courses
- Complete the ten courses within a seven-year period unless an extension of time has been requested and granted by the Chairperson of the Education Committee
- Waivers for certain classes are noted below

Core Courses

- [Intermediate Governmental Accounting](#) (1)
- [Advanced Governmental Accounting](#) (1)
- [Internal Controls, Auditing and Fraud](#) (1)
- [Operating and Capital Budgeting](#) (3)
- [Retirement and Benefits, Risk Management and Procurement](#) (5)
- [Virginia Government and Law](#)
- * [Debt Management for Public Finance Officers](#) (4) **or**
- * [Issuing Public Debt](#) (4)
- * [Short Term Investments](#) (2) **or**
- * [Cash Management and Banking](#) (2)

*Note: Either class can count as a core class or as an elective, but 1 of the 2 classes must be completed for the core courses requirements. *

Numbers in parenthesis indicate a waiver is available for this course.

A number of courses are now offered on-line through Radford University. Visit the [Calendar](#) for the current list of course offerings.

Elective Courses

- * [Cash Management and Banking](#)
- * [Short Term Investments](#)
- * [Debt Management for Public Finance Officers](#)
- * [Issuing Public Debt](#)
- [Human Resources](#)
- [Leadership](#)
- [Grants Reporting & Auditing](#)
- [How to Prepare a CAFR](#)
- Responsibilities of the Treasurer (offered by the TAV)
- Delinquent Collections (offered by the TAV)
- Bankruptcy (offered by the TAV)
- Other classes offered by the VGFOA and approved by the Chairperson of the Education/Certification and Other Courses Committee

Waivers

The Core Courses noted above with numbers in parenthesis may be waived upon passing the GFOA CPFO exam noted below with the corresponding number.

- (1) GFOA Governmental Accounting, Auditing and Financial Reporting
- (2) GFOA Cash Management and Investments
- (3) GFOA Operating and Capital Budgeting
- (4) GFOA Debt Management
- (5) GFOA Pension and Benefits, Risk Management and Procurement

The Core Course Intermediate Governmental Accounting may be waived if you are a Certified Public Accountant.

Cost of the Program

- Membership dues
- Registration fee for the classes

Certificate Program Scholarship

Members of VGFOA may be eligible for a Certificate Program Scholarship. [Learn more by clicking here.](#)

Questions?

[Visit the Radford University Governmental and Nonprofit Assistance Center \(GNAC\) Website](#) or contact **Patty Hill**, Program Coordinator, by phone at (540) 831-6734 or by email at pthill@radford.edu.

[Login](#) | [Join VGFOA](#) | [Job Opportunities](#) | 



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8 East Canal Street | Richmond, Virginia 23219 | [\(804\) 249-4525](tel:(804)249-4525) | [Contact Us](#)

 [Made in the U.S.A.](#)

The CSMFO is considering the development of a “Certified Government Finance Officer” program that would encourage professional knowledge and competency. While the GFOA also provides a certification program, possible benefits of a CSMFO-sponsored program include:

- **Assistance with Examination Preparation.** Like the GFOA program, it is likely that certification would be earned by passing examinations in key subject areas such as accounting, budgeting, debt management and cash management. However, the GFOA does not provide structured preparation for the exams through focused study materials or courses. It is likely that the CSMFO program would have focused preparation features.
- **Focus on California-Specific Issues.** While there are national financial management standards, California has distinct issues separate from these, such as revenue-raising limits, debt issuance requirements, CalPERS and Redevelopment Successor Agencies. A CSMFO-sponsored program would be “California-Centric.”
- **Career Development.** Even with the most thorough of recruitment and vetting approaches, it is difficult for employers to fully evaluate the technical skills of their applicants. A CSMFO-sponsored certificate program could help both applicants and employers in assessing technical competency that is especially attuned to unique circumstances and challenges in California.

Many other state organizations, including Florida, New York, Oregon, Texas and Virginia, have developed certification programs for similar reasons. And based on their success, we have performed an initial analysis of what this type of program if sponsored by the CSMFO might look like.

However, before moving forward with further consideration of developing and implementing a “CGFO” program, we want to know what our members think about this. Please help us by taking a few minutes to respond to this survey. Thanks!

1. What do believe are the possible benefits of a CSMFO certificate program? (Check as many as apply)

- ☐ Assistance with Examination Preparation
- ☐ California Focus
- ☐ Career Development
- ☐ Other _____
- ☐ No Benefit: Should Not Pursue

2. What topics should be covered by the examinations? (Check as many as apply)

- ☐ Accounting & Financial Reporting
- ☐ Budgeting
- ☐ Cash Management/Investments
- ☐ Debt Management
- ☐ Revenue Management
- ☐ Long-Term Financial Planning

- ☐ Fiscal Policies
- ☐ Pensions
- ☐ Retiree Health Care
- ☐ Risk Management
- ☐ Purchasing
- ☐ Grants

3. What kind of preparation assistance should be provided?

- ☐ Study Guides in Alignment with Examination Topics
- ☐ Focused Courses
- ☐ Combination of Both

4. If focused courses are developed, should they be conducted:

- ☐ Onsite
- ☐ Online
- ☐ Combination of Both

5. There will likely be a fee for participation in the program, either for courses or examinations. What do you think would be a reasonable fee?

	Per Course (Select One)	Per Exam (Select One)
\$50		
\$75		
\$100		
\$150		
\$200		
\$250		

6. Based on what you've heard so far, do you think you might participate in this program?

- ☐ Yes
- ☐ No
- ☐ Maybe

7. Any Other Comments?

California Society of Municipal Finance Officers

Certificate Survey Presentation

September 20, 2019



Opinion Research on
Elections and Public Policy

Probolsky Research
3990 Westerly Place Suite 185
Newport Beach CA 92660

Newport Beach (949) 855-6400
San Francisco (415) 870-8150
Washington DC (202) 559-0270

CSMFO — Certificate Survey

Survey Methodology*

From Friday, August 16, 2019 to Monday, September 16, 2019, Probolsky Research conducted an online survey among CSMFO members.

A total of 307 responses were collected. Below is a summary of the results.

Summary

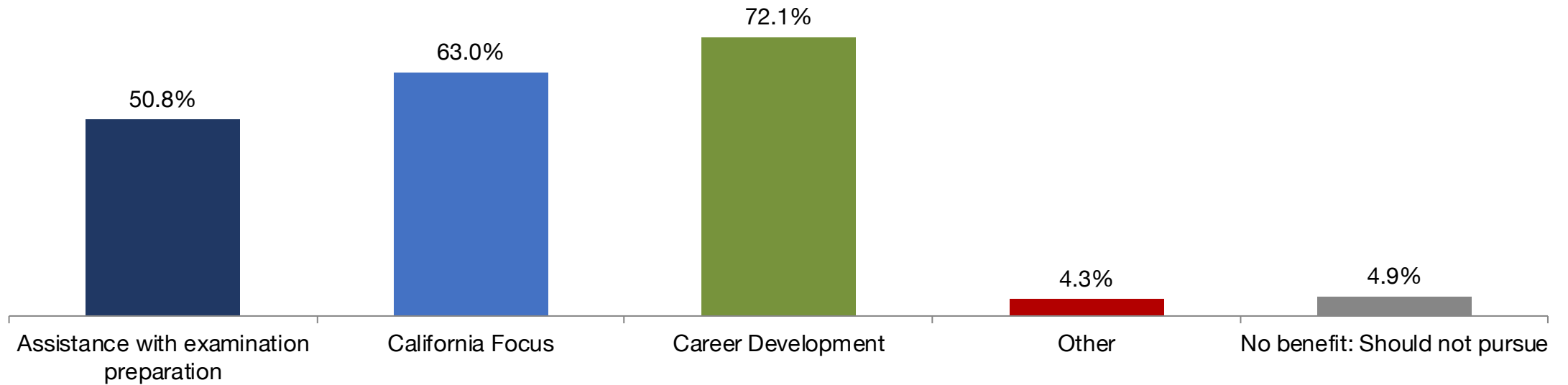
- Career development is the CSMFO Certificate Program benefit that members value the most
- Most members believe that Accounting and Financial Reporting are the most important topics that certificate examinations should cover
- The majority of members believe that focused courses should be conducted both onsite and online
- Larger majority says CGFO Certification would positively affect their selection process
- 65.7% said \$150 (or more) per full-day course is a reasonable fee for participation in the program
- 68.6% said they would pursue certification under this program based on what they've heard

Probolsky Research specializes in opinion research on behalf of corporate, election, government, non-profit, and special interest clients.

**Due to rounding, totals shown on charts may not add up to 100%¹⁵⁵*

72.1% said career development is the benefit that interest them the most of a CSMFO certificate program

Question 1: What benefits of a CSMFO certificate program interest you the most? (Check as many as apply)



Responses from those who said “Other” to Q1

Question 1: What benefits of a CSMFO certificate program interest you the most? (Check as many as apply)

“Consolidates source of study material. CA specific is a bonus.”

“If the goal is to prepare for the CPFO examination, then why layer on another certificate?”

“It provides an alternative path for building skills for newly hired staff lacking governmental accounting knowledge.”

“Recognition for the Agency of such a certification.”

“CPE credits.”

“Training option for staff.”

“Unique designation in public finance.”

“I don't want to say no benefit, but it would be minimal in my opinion.”

“CPE”

“Don't know what this is and the website search turned up nothing. Can't get back to opening survey screen either.”

“None for me but should be pursued”

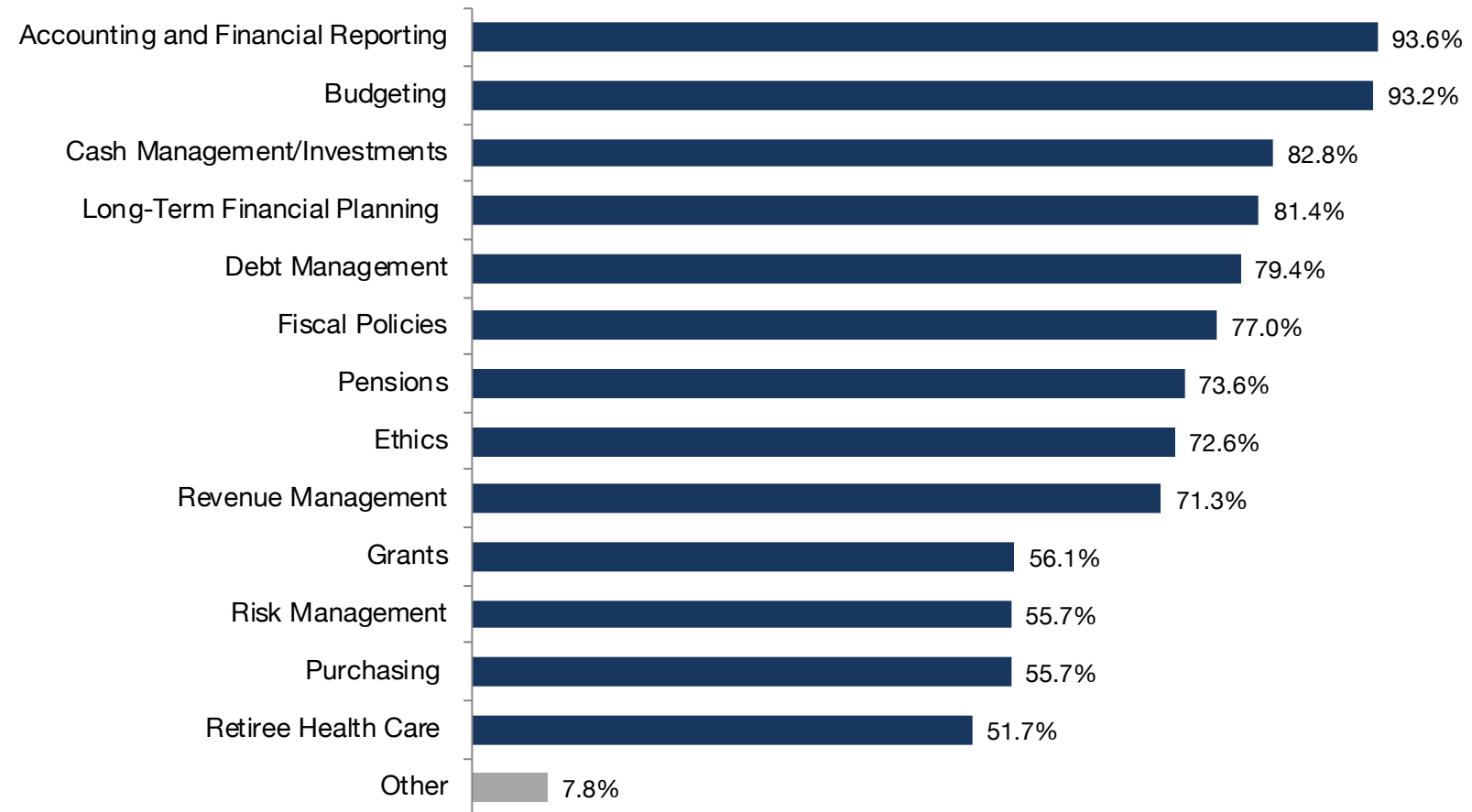
“While this may have benefits, it should not have significant overlap with the GFOA program. The value is in being California specific. Perhaps it should focus on completing certain coursework versus creating a separate exam, which GFOA already does.”

“Yes! this is great for so many reasons”

Accounting and Finance Reporting and Budgeting

top the list

Question 2: What topics should be covered by the certificate examinations? (Check as many as apply)



Responses from those who said “Other” to Q2

Question 2: What benefits of a CSMFO certificate program interest you the most? (Check as many as apply)

“All of the above”

“Another certification program is not needed”

“Any California-specific topics relevant to our industry”

“Asset Replacement Management”

“Auditing and Data Analytics”

“CPFO already does”

“Compliance”

“Enterprise Fund Acct v Governmental Acctg”

“Extrapolating financial health through financial Indicators, interpreting the CAFR and budget, comparing amongst cities”

“Financial Communication with Public/Elected Reps”

“Financial forecasting, land and economic forecasts”

“Internal Controls”

“Internal audit, IT systems”

Responses from those who said “Other” to Q2

(Continued)

Question 2: What benefits of a CSMFO certificate program interest you the most? (Check as many as apply)

“PAYROLL”

“Payroll, utility billing, business license”

“Project Financing”

“Rates and Fees”

“Shaping the role of Finance in a public organization”

“State mandated reports”

“Technology/Systems”

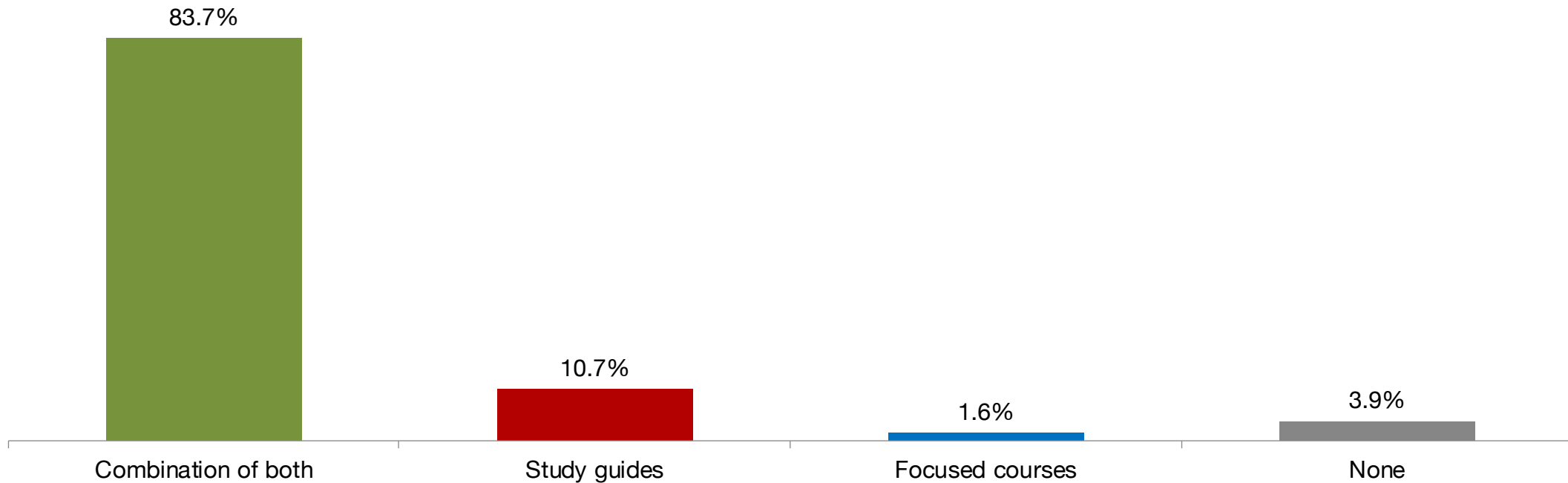
“all the above”

“financing mechanisms, fees, economic development, etc.”

“maybe some as electives”

83.7% said CSMFO should provide preparation assistance in both study guides and focused courses

Question 3: What kind of preparation assistance should the CSMFO provide?



Responses from those who said “Other” to Q3

Question 3: What benefits of a CSMFO certificate program interest you the most? (Check as many as apply)

“webinars”

“Join with CFOA”

“Resource center with sample policies and reports”

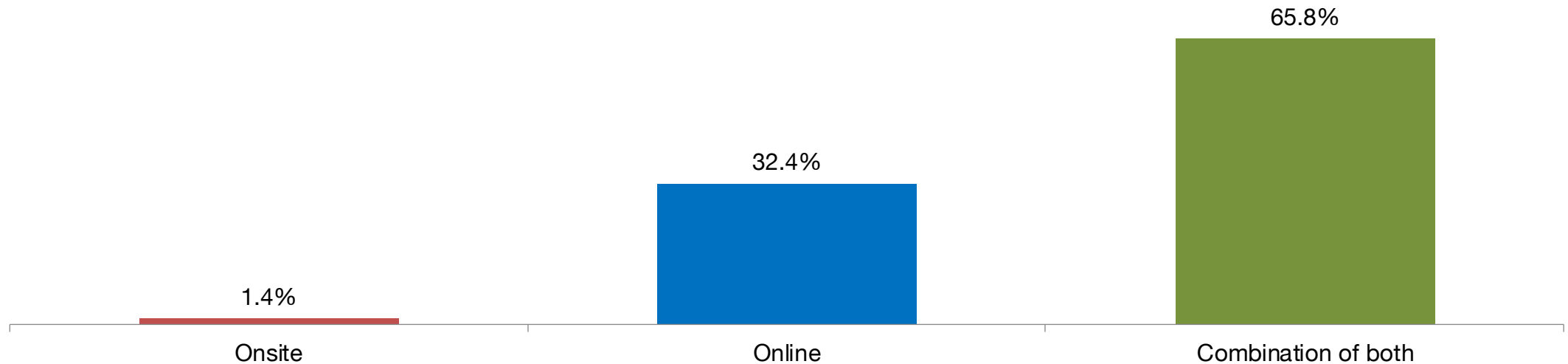
“Study teams”

“Work in conjunction with GFOA to provide preparation for their exam online study, an app would be amazing”

Conduct focused courses online and onsite, says

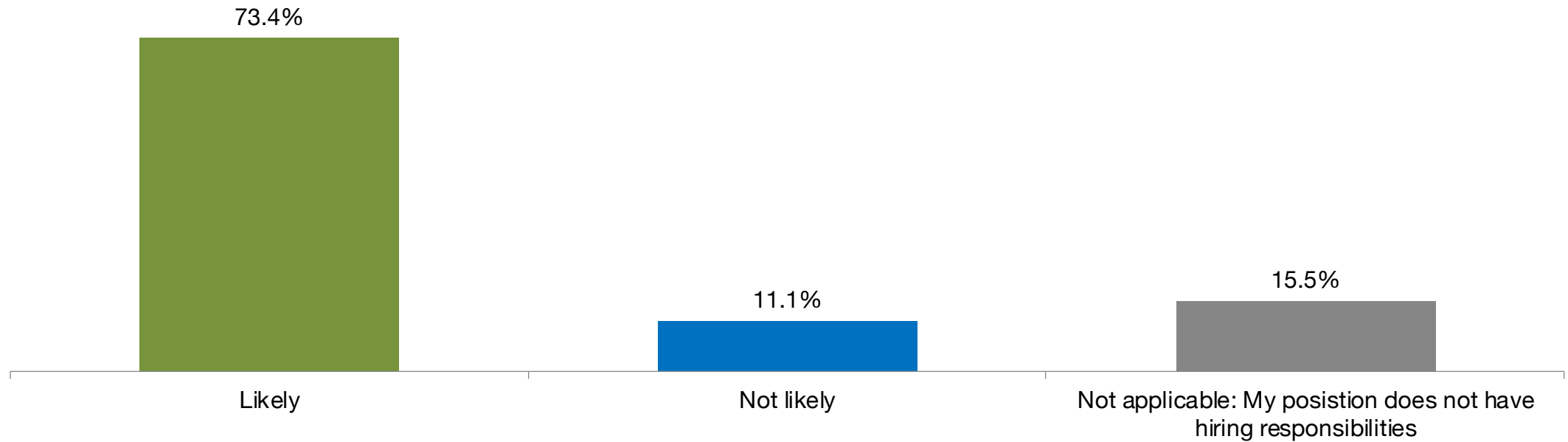
65.8% of members

Question 4: If focused courses are developed, should they be conducted:



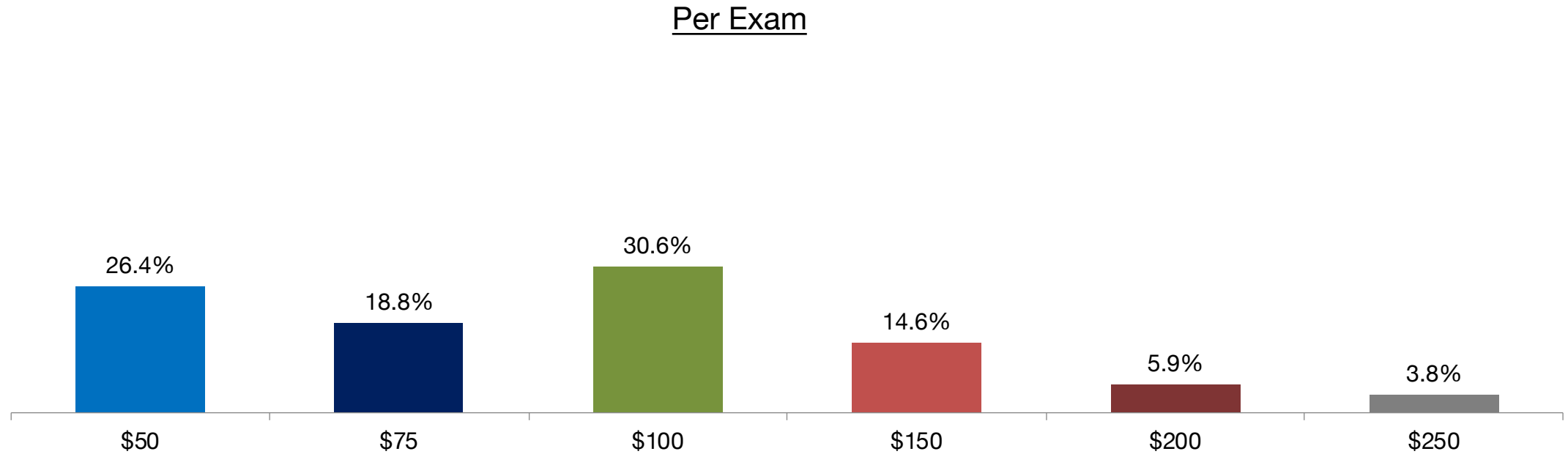
Large majority says CGFO Cert. would positively affect their selection process

Question 5: If your position's responsibility within your organization includes hiring professional staff, how likely would an applicant's possession of "CGFO" certification positively affect your selection process?



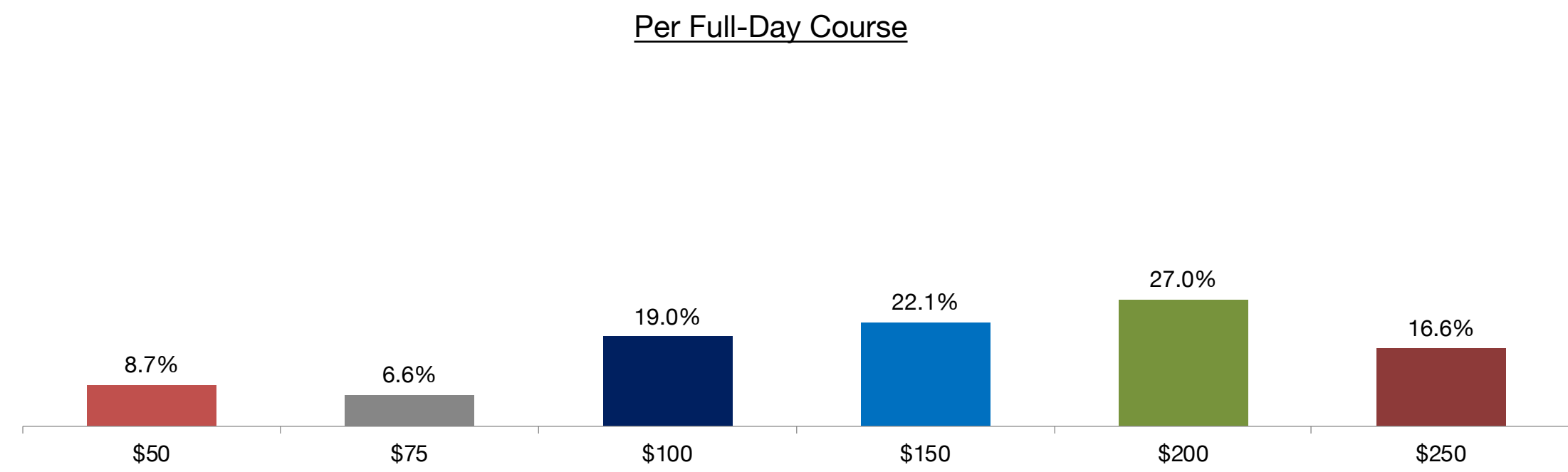
54.9% said \$100 or more per exam is a reasonable fee for participation in the program

Question 6: There will likely be a fee for participation in the program, either for courses or examinations. What do you think would be a reasonable fee?



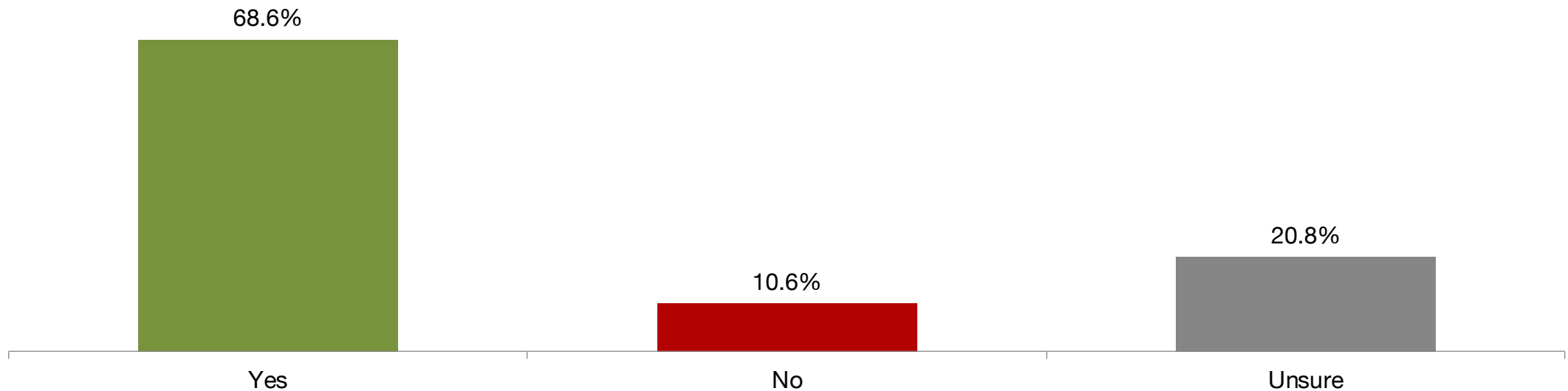
65.7% said \$150 or more per full-day course is a reasonable fee for participation in the program

Question 6: There will likely be a fee for participation in the program, either for courses or examinations. What do you think would be a reasonable fee?



68.6% said they would pursue certification under this program based on what they've heard so far

Question 7: Based on what you've heard so far, do you think you might pursue certification under this program and/or encourage others in your organization to do so?



Comments from Q8

Question 8: Any other comments?

"I already have my CPFO through GFOA so it is unlikely I would pursue this certificate. I am a bit concerned it would take away from the certificate I have received through GFOA. It is worth noting that your survey states that the GFOA does not provide training courses for the exam. This was not my experience as they did provide online courses for each topic."

"I might not personally participate since I am now nearing retirement, but have staff that would perhaps."

"GFOA is changing the CPFO program and likely bringing it in-house. I'd encourage CSMFO to work with GFOA to develop the preparation materials and courses (and a group of good instructors) to successfully achieve that certification, rather than creating a whole new program."

"I think this is a step in the right direction regarding Finance, any and all certification are GREAT to me. You can never LEARN to much."

"I think having a local, California specific, course to make well-rounded finance individuals is a great idea. I have always encouraged my peers and supervisees to pursue further education and learning in any way they can to make their knowledge as well rounded as possible. At this point in my career, I would not be pursuing the certification for myself, although if the price for the exam was low enough, I might take it to see what I know or areas I need to improve my knowledge of. I have the CPFO app on my phone and use the test questions to keep me thinking."

"It was a little difficult to answer the per exam cost not knowing how many exam segments would be required or if any would be combined. I think I would pay as much as \$1,000 per employee not including full-day courses. I would encourage as much self-study or online study material as possible."

"The certificate programs have been far too focused on accounting and GASB, which are of secondary importance to a successful Finance Director in a medium to large sized municipality. Feel free to call me to discuss further—Jim Steele (408) 771-1131."

"Perhaps CSMFO could encourage the development of cohort groups to study and prepare for GFOA's CPFO program. This could also include specialized training class development. Muni finance is my second career after retiring from private industry. I see a need for better educated finance professionals. While it is nice to have CSMFO as a resource I have see too many in our profession that are just not qualified due to lack of knowledge/experience."

"Any additional certification is worthy of exploration, but there has to be an understanding that issuance is difficult to enhance the validity of the program."

Comments from Q8 (Continued)

Question 8: Any other comments?

"I have already passed the GFOA CPFO exams, and am not sure about a California-specific program. I am willing to provide more feedback as the idea is developed. Also, the acronyms will get very confusing with the "C" meaning Certified in GFOA's program and California in CSMFO's program."

"Difficult to assess a reasonable fee for the exam and course"

"Excellent idea. Please continue to bring this idea to fruition for the benefit of our members."

"I am too close to retiring to care about any more certifications. I think it would be good for younger up and coming finance officers, though."

"I earned the CGFM designation and am excited about the prospect of a certification emphasizing local governments."

"Full day class is suggested at affordability due to the number of courses expected per topic. Same logic for the per exam fee, it needs to be affordable multiply that by number of exams and class. This certification is not yet widely recognized, accepted, and very specific to the industry."

"CASBO has a similar program for school business officials. They charged an all-inclusive flat fee of \$1800. This might be better accepted rather than a "per exam" or "per course" fee."

"I think this is a great idea/goal and really hope you are able to make it come to reality. Look forward to hearing more about this. Thank you"

"This will be a valuable program which will have great benefit to CSMFO members. important to align materials and courses with GFOA CPFO program, so candidates can do both successfully."

"I am within 5 years of retirement and am a retired CPA, but I do think this might be a nice addition to someone who has already passed the CPA exam. It shows that the person has taken an interest in Government accounting and has put forward the effort to gain the skills needed to perform the basic function of finance in government"

"There are a lot of certificate programs so that is a challenge. I've seen some success with programs that include a mentor assignment as well."

Comments from Q8 (Continued)

Question 8: Any other comments?

"Would be especially helpful for new hires just coming into the public finance world. It might make sense to have those with a CPFO start assistance with the CGFO program and then eventually have CGFO's assist with the exam development (with a professional exam organization). It seems to work fine for HRCI (I volunteer there and you need an SPHR to assist with the exam development of the SPHR test)."

"For Question 6 a reasonable per exam fee depends on the total number of exams in the program. So hard to answer without that assumption"

"Complete duplication of effort. Support GFOA with staffing and testing sites. In my opinion this duplicates a lot of the material and effort of the GFOA CPFO. I have been interested in exploring the CPFO. Is it considered inadequate for any reason? Just state-specific material doesn't seem compelling enough to create an entirely new credential. Can it be an add-on to GFOA's effort? Can CSMFO put its time and resources behind making GFOA's program even better? There are so many credentials out there. Adding another one that is mostly recognized within only one state does not seem like the best use of resources and risks being under used. Thanks for the chance to provide my opinion!"

"I am a firm believer that a robust California-specific certificate is necessary. I've been presenting for a Municipal Finance training program, and the budgeting course I teach is the most popular in California."

"I think there are already enough certification programs and you erode the value of them when there are so many. Instead, maybe CSMFO should focus on working with GFOA to create training programs for the GFOA certification, and perhaps add a state-specific chapter to their program (then every state could participate). Also, you could work with CMTA and have a joint program with them, they also offer certifications. Or you could work with AGA regarding their CGFM. Or with the AFP, the FMA, I could go on. Point is, I don't think our profession needs yet another certification. I think all of the organizations would be better served in offering one or two certifications that are endorsed by everyone so that they hold value and meaning."

"Wasn't sure how best to respond to Question 6. The "Per Exam" cost really depends on the number of exams required for the certification (i.e. more required exams; lower the cost to encourage participation)"

"I think this is a great idea."

"May consider instead of pursuing CPA"

Comments from Q8 (Continued)

Question 8: Any other comments?

"I like the idea of a CA focused certificate program. We definitely have issues and topics that are unique to us. I have a "slight" concern that since the CPFO designation is widely recognized, would the CGFO gain the same recognition and hold the same value for those seeking these certifications? I would probably be inclined to choose one over the other just due to time constraints of studying and testing. I love the idea of test prep for the CGFO and feel like it would be great review on topics I may not have touched in a while. I suppose these proposed classes could help prepare candidates for the CPFO if they so desired to take both exams. Just some random thoughts/discussion points. What would the continuing education requirements be? The requirements for GFOA's CPFO are pretty significant and could be a hindrance to people looking to pick one over the other if too high."

"I think "California" should be in the name of the certification, if significant focus of the content is on California-specific topics and issues. I understand that the certification may be sought by professionals from other states, but for Californians I think having California in the title helps explain why someone might get both the GFOA and CSMFO certifications."

"Why do this? GFOA has a program. Just offer more online CPE classes."

"There wouldn't be much benefit for those with existing certifications other than a California specific focus. It would, however, be beneficial for those without certification to provide a comprehensive and CA based focus for those spending their career in CA."

"I think something in alignment to the GFOA program would be good but with a focus on CA specifics."

"Please add CAFR preparation in the training course."

"Would love to participate in this!!!"

"I think it's a great idea; I'm at the tail end of my career so I wouldn't participate but i think it would serve folks starting off or switching careers."

"There are so many professional certifications, these may just dilute any program."

"Per Exam fee should be based on the number of exams. If it is a comprehensive exam the price could be more versus exams that are taken in parts."

Comments from Q8 (Continued)

Question 8: Any other comments?

"Proposal appears to duplicate the GFOA CPFO and provides limited additional benefit. I don't think CSMFO should invest effort in a certification program that would probably be 95% the same as GFOA."

"Between the existing CFGM and CPFO, most topics listed are already covered in depth. Focus on those areas not covered in as much depth, to make getting yet a third certificate meaningful and more than just more letters on a signature line. A certificate that focus on data and financial/budget report interpretation (fiscal health indicators), monitoring during the FY (ongoing indicators/trends), projecting available fund balance/working capital, external factors in revenue and expenditure projections, and communicating the data in layman's terms is an area not so well covered and would lend itself to California-specific issues."

"I really like the California focus. I also think that so many of these programs are City/County focused, and there needs to be at least some focus on special districts and their uniqueness."

"Very good idea!"

"Even with the reasons stated, this is a duplicative effort to the CPFO exam offered by GFOA. CSMFO would better serve its members by providing educational and materials in support of the GFOA certification, instead of having its own certification. (Certifications that are competency-based require significant resources to maintain and keep validated - resources better spent in support of education and training materials for the CPFO certification.)"

"I did the GFOA / CPFO program on my own and this would augment that program well. It would be great to get GFOA onboard and combine the two."

"If this isn't pursued, I think it would be good to offer test prep courses for GFOA's certification for CSMFO members. In my opinion the materials they offer and the study program for the certification is very vague. It is hard to know when you are ready for the exams. "

"Good idea!"

Comments from Q8 (Continued)

Question 8: Any other comments?

"A lot of us in the lower financial positions would like to increase our education, but sometimes find it hard to get the time off and it can be expensive. Such as the upcoming governmental accounting class in Gilroy. I would have to fly, and that makes it hard financially, if it were an online as well as in-class session that would be fantastic."

"This comes too late in my career to be a benefit for myself, but I would have pursued it if it was available years ago"

"The whole reason I enjoy CSMFO is the focus on California issues particularly smaller cities and districts. GFOA has become too broad nationally. This certification would further that aspect."

"For small agencies the cost may be prohibitive, I would suggest a scholarship option."

"I'm at the end of my career so would not incur the cost at this point. Additionally, I believe my CPA is my primary validation of my experience, and membership in other organizations help me stay on top of topics, but additional certificates have never been necessary in my government career."

"This is a great idea!"

"Although I currently have the CPFO through GFOA, this is something that I'd still be interested in."

"Why not combine efforts with GFOA and do a CA only sub-certification or concentration? Why the duplicate effort to develop a similar program?"

"CPFO is the current standard that I would like to see CGFO rise to. I am deterred from CPFO by it's self-study nature and it's relevance to California issues and terminology. It simply isn't very accessible."

"I am a current CPFO through the GFOA. The CPE requirements are 30 hours per year, which is manageable with my workload. Any idea if CPE will be required to maintain and will it be a similar requirement?"

"I do not believe there is a need for another certification in this area when the GFOA already offers one."

Comments from Q8 (Continued)

Question 8: Any other comments?

"The availability for courses and resources should be broad. Some employees may not be able to attend courses during the work week due to their duties which limits their ability to learn and advance in their career."

"This is an excellent initiative. As someone new to the public sector, I would expect pursuing this type of certificate to accelerate my pace of learning the particulars of public agency finance, as well as an important indicator of commitment to the role and the agency."

"What value would this provide that is different or enhances GFOA's version?"

"I think this would be a huge benefit to members. I have passes one exam but find it difficult to study certain topics on my own."

"Sounds interesting. Always interested in further professional growth and development. Looking forward to hearing more about this. thanks!"

"I'm a comfortable point in my career and not looking to advance professionally beyond my current position."

"GFOA already has a CPFO program. This seems redundant and unnecessary."

"I haven't heard anything about this certificate so my responses are uneducated and could be better if I knew how many exams and what the thoughts are so far for this certificate. I think finding creative ways to finance projects, linking finance and planning/economic development programs would be more helpful than some of the basics of budgeting, purchasing and financial reporting."

"Precise and updated material for the examination."

"I think this will be a great benefit to our professional community and add to the organization's existing credibility."

"This is a good idea. I hope you are successful in implementing the program."

Comments from Q8 (Continued)

Question 8: Any other comments?

"I am very excited if this program is created. I feel that California is unique to the nation and a program focused on California issues, laws, and policies is just what we need. Looking forward to hearing more about it in the future and at the conference."

"Further explanation for Q6. Lower cost daily course would encourage those who are pursuing the certification and those who aren't to participate. Of course, if it includes food, then the price can be \$75."

"I would make this a condition for my replacement, to either have the certification already or to be willing to acquire it within a certain time-frame."

"We need a way to get more people certification! Thank you for the survey, its a great way to start the engagement process!"

"I recently passed two of three CGFM certification exams and taking another one late August. CGFM is sponsored by AGA. Perhaps CSMFO should partner with AGA instead of going on its own. Your certification seems to cover the same topics but the main difference is AGA is federal, State and local. The advantage I see is your certification is CA centric. But would there be enough differences to justify establishment of a separate certification? Elizabeth Lee City of Los Angeles"

"Not sure it really would provide that much more value than the GFOA's CPFO certification. This is an idea whose time has come! I would fully support this program. This should be setup to be difficult and comprehensive. If it is too easy to achieve the certificate, it won't have much value. People should have to dedicate themselves and come away with actual knowledge for it to be a benefit."

"I tried to answer this survey through the eyes of a finance official not so close to retirement as myself!"

Questions?

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CSMFO BOARD REPORT

Date May 24, 2018

FROM: Scott Catlett, Board Member, on behalf of the Certification Program Working Group

SUBJECT: Request for Feedback and Direction on Certification Program Concept

Background:

Several times in the last 10 years, concepts have been discussed for a CSMFO certification program, with ideas ranging from an internally-administered program to a partnership with a university. Various format ideas have also been discussed, ranging from an in-person multi-week program or a program of university courses to an entirely online or written self-study program. This year, the CSMFO President has tasked Board Members with various special projects in an effort to keep the Board members involved in moving CSMFO forward and addressing various elements of the strategic plan. The Certification Program issue was assigned to me for further study with the goal of offering recommendations to the Board as to how to move forward, presuming that the Board wishes to continue to pursue such a program after reviewing and discussing the information contained in this report.

In order to bring together ideas from a variety of members (including several with CPFO certification), I formed a working group comprised of the following individuals to assist in developing this proposal:

- Margaret Moggia, West Basin Municipal Water District and CSMFO President
- Mary Bradley, Retired Finance Director and Past CSMFO President
- Stephen Parker, City of Stanton
- David Persselin, City of Fremont
- Brent Mason, City of San Bernardino
- David Cain, Retired Finance Director
- Dennis Kauffman, City of Roseville

Over the last several months, this group has met a total of four times via conference call to discuss various concepts and refine the proposal that is before the Board today. We are seeking the Board's input on two principal questions:

1. Does the Board wish to move forward with a Certification Program? We feel that we've developed a sufficiently detailed proposal to answer this question.
2. If the answer to the first question is yes, what modifications, if any, would the Board like to see to the proposed program prior to moving forward with development of the curriculum and the infrastructure necessary to administer the program? The Board would be involved multiple times in the future as the concept is further refined, but preliminary thoughts on changes would be very helpful.

We have recognized that moving forward with this effort is a significant task, and there are many unanswered questions and concepts that are not yet fully developed. We felt it best to bring forward to the Board our thoughts to date, to determine if and how we should move forward. At the earliest, we would anticipate that the program will be ready for presentation to the membership at the 2020 Annual Conference.

Program Format

Our working group began its discussions with determining what the program should and should not be. We agreed that CSMFO should not repeat what GFOA already does well with the CPFO program, while recognizing that California government finance is quite complex and there are significant gaps in what California finance officers need to know versus what is covered in the CPFO curriculum. We also looked to other states, and learned that Texas, Florida, and Oregon all have certification programs, while New York and Virginia have significant educational programs that are not structured as certification programs. You can read more about these programs here:

- Texas – <https://gfoat.org/certified-government-finance-officer-cgfo-committee/>
- Florida – http://www.fgfoa.org/Training_Education/cgfo
- Oregon – <http://ogfoa.org/content.php?page=Certification>
- New York – <https://www.nysgfoa.org/training/gfi>
- Virginia – <https://www.vgfoa.org/page/certificate-program>

It is worth noting that both the Texas and Florida program are very successful, with more than 260 and 560 designation holders, respectively. This may give us some indication of how broadly accepted and valued a well-crafted CSMFO certification program could be. Attached to this report is a matrix outlining key elements of these two states' programs, as well as the one offered in Oregon. We have built upon what we've learned from these other programs as a starting point, while adding some unique elements that we feel would benefit our membership. Some general thoughts about program format are as follows:

- Coverage of non-California, general government topics should be included at a high level, but participants should be directed to the CPFO program and other

resources (such as GFOA and CSMFO core courses) should they wish to undertake further study in these areas.

- The program should primarily focus on what is unique to California (described in the following section).
- CPFO certification should not be a prerequisite. Some may find value in the CSMFO program while not seeing value in the CPFO program.
- We believe that there should be two levels of recognition:
 1. Certificate – completion of the curriculum, including in-person and online elements, would entitle a participant to receive a completion certificate.
 2. CGFO Designation – obtaining a certificate, successfully passing an examination (or examinations), and obtaining the required number of experience points (described below) would entitle a finance officer to use the CGFO (Certified Government Finance Officer) designation. Texas and Florida have selected CGFO, but the actual designation could be whatever the Board feels is appropriate.
- Certificate recipients and new designation holders would be recognized at the Annual Conference, in the CSMFO Magazine, and on the CSMFO website.
- Designation holders would be required to maintain certain levels of CPE in the future to remain able to use the designation. The attachment illustrates the CPE requirements in the other states' programs.
- Experience points would be calculated based on education, years working in the industry, participation as a CSMFO volunteer, and participation in the CSMFO One-On-One Coaching Program. This is designed to ensure that designation holders have experience and education in addition to having passed the exam. A certain number of points would be required to receive the designation.
- We believe that a mentoring component to the program has value but did not feel that it should be mandatory. Participants would be encouraged to participate in the One-On-One Coaching Program without this being a requirement of the program. Participants wishing to be paired with a coach would have one assigned and would receive extra experience points for participation. They would also be encouraged to become coaches upon graduation from the program.
- We recommend that the CSMFO staff administer the program in terms of registration, certificates, exams, etc., while the Career Development and Professional Standards Committees would jointly be responsible for the technical aspects of the curriculum maintenance in the future.
- The cost to participate in the program would be designed to generally recover the costs of administration and of any in-person instructors. We recommend that the cost of developing the materials be underwritten by available CSMFO reserves, consistent with other similar special initiatives of the Board recently undertaken.
- Program duration will depend on the final course content but allowing two years for completion (with the possibility of requesting an extension) seems reasonable

unless the Board feels that the program should include significant additional content in non-California-specific topic areas.

Course Content and Instruction Methods

We believe that moving participants through the program in a group has merit. We therefore propose that program participants begin the program in a single “class” each year, which would commence at the Annual Conference and end at the Annual Conference two years following. There would be mandatory in-person sessions (likely on Tuesday) at the conference at the beginning and end of the program to discuss the program, cover certain topics, allow participants to network, debrief on lessons learned, etc. Beyond these two in-person sessions, we have not determined whether additional in-person sessions are needed. We are mindful of the need not to discourage busy professionals with a burdensome number of in-person sessions that may require travel. We therefore anticipate that additional course instruction would be through written self-study materials, supplemented with video elements utilizing technology similar to the Career Development Committee’s new Quick Hits program.

The Working Group has developed the following high-level outline for the program after reviewing the other states’ programs and the CSMFO skills matrix, as well as after identifying some additional topics that we felt should be included.

- Key Concepts in Government Finance (high-level with references to learn more)
 - we would include limited questions on these topics on the exam
 - 1. Accounting and Financial Reporting
 - 2. Budgeting, Capital Planning, and Grant Management
 - 3. Investing, Cash Management, Revenue Collection, and Banking
 - 4. Debt Administration and Issuance
 - 5. Payroll and Human Resources
 - 6. Fiscal Policies
 - 7. Risk Management
 - 8. Procurement
 - 9. Internal Controls
- Ethics for Government Finance Officers
- Revenues and California-Specific Limitations, Propositions, etc.
 - 1. Overview / Limitations Under State Law
 - 2. Revenue Fundamentals I & II Core Courses (maybe) or Equivalent
 - 3. Setting User Fees and Impact Fees in California
 - 4. Raising New Revenues in California
- Governance and the Role of the Finance Director
 - 1. Critical Elements of the Finance Director’s Role in Agency Leadership
 - 2. Brown Act, Public Records Act, etc.

3. Agenda Process
 4. Navigating the Political Landscape
 5. Promoting Financial Transparency
- Other California-Specific Topics
 1. California Government Code Limitations on Investments
 2. SB 90 Mandated Costs
 3. Gann Limit
 4. State Controller's Reports / Compensation Reports, etc.
 5. State Debt Reporting Requirements
 6. Establishing LLMDs, BIDs, CFDs, ADs, and Other Special Districts
 7. Procurement Requirements in California Including the Uniform Cost Accounting Act
 8. Understanding CalPERS Actuarial Reports and Pension Terminology
 9. State Programs and Agencies of Benefit to Finance Officers (e.g. DOF, LAO, CSCDA, etc.)
 10. Types of Consultants of Use to Finance Officers and Their Uses
 11. Miscellaneous Government Code Provisions Impacting Finance Officers

Next Steps

Following feedback from the Board regarding the topics covered in this report, the Working Group proposes issuing an RFP to several people familiar to the CSMFO leadership (additional names are welcome). After receiving responses to that RFP, the Working Group would select a recommended consultant, agree to a proposed fee, and then seek Board approval of a contract and fee amount to proceed with development of the program materials and finalized structure.

Parallel to the RFP process, we also recommend surveying the membership to gauge interest in the proposed program and to seek validation of the proposed program format and content outlined in this report.

Over the next year, the course and exam materials from other states would be evaluated to determine if they can be used for a portion of our program, the program outline would be refined, additional Board feedback would be solicited, and ultimately a final program design and course materials would be developed. Again, we expect this to be a lengthy process and anticipate launching this program no earlier than the 2020 Annual Conference.

Recommendations:

It is recommended that the CSMFO Board of Directors:

1. Determine whether this program should move forward, and if so provide feedback as to any modifications that the Board would like to see to the preliminary concept outlined in this report;

2. Concur with the use of reserve funds for the development of this program;
3. Authorize the Certification Working Group to conduct a survey of the membership;
4. Authorize the issuance of an RFP to identify a consultant to further develop the curriculum and program format; and
5. Direct the Certification Working Group to return to the Board as soon as practicable with a recommended consultant, scope, and fee, as well as the results of the survey of the membership.

Attachments:

1. Matrix of Existing State Certification Programs

Attachment 1
Matrix of Key Elements of Existing State Certification Programs

Program Element	Florida	Texas	Oregon
Designation	CGFO	CGFO	OGFOA CPFO
Letters of Recommendation Required	2	None	None
Education required	BS/BA+	BS/BA+	No degree required
Experience required	Relevant degree + 3 recent years or other degree + 5 recent years 20 hours of continuing education	Point system for work experience, GFOAT experience, and degree(s)	Point system for experience and education
Code of Ethics Exam	Yes	No	No
Program Cost	\$50 application + \$30/exam	\$100 application + \$100/exam / \$40/year renewal fee	\$50 application / \$25/2 years renewal fee
CPE	80 hours / 2 years	75 hours / 3 years	65 points / 2 years
Org. Volunteer Activities Eligible for CPE?	Yes	Yes	Yes
How long to pass exam?	3 years	4 years	4 years
Exam materials source	TX GFOA (now 4 th version)	Self-Developed	N/A
Current designation holders	560+	260+	Unknown
Number of exams	5	5	N/A
Exam topics	Accounting & Financial Reporting Municipal Budgeting Treasury Management Debt Administration Financial Administration	Accounting & Financial Reporting Budgeting & Capital Planning Cash Management Debt Management Public Finance	None – they require 3 “core courses” – 3 quarters of accounting, a governmental accounting class, and a finance course. They also require points in five categories achieved through attending continuing education



CSMFO BOARD REPORT

DATE: October 8, 2019

FROM: Jennifer Wakeman, Ad Hoc Student Engagement Working Group Chair

SUBJECT: Future of Student Engagement

Background:

At the September Board meeting, the Ad Hoc Student Engagement Working Group presented a detailed summary of its efforts over the last year and nine months. During this time, the Working Group of twelve members met every month for hour-long meetings and consistently had good attendance and participation.

In evaluating the future of this program, it's important to consider the following:

- Does this program remain a priority among the other CSMFO commitments?
- If yes, what are the associated long-term goals and how can we best structure this group for success?

Priority

In discussions at the Working Group level, we continue to feel that student engagement should be a CSMFO priority. In the focus group interviews held at the 2019 Palm Spring Conference, participant comments included "...I do like the idea of having the organization focus on recruiting college age students into the organization because I think that's gonna be one of the finance officer's challenges going forward."¹, while another respondent acknowledged that college student engagement was a big topic for them.² This feedback seems to convey that engaging students regarding municipal finance careers is an area of concern for practitioners in our field. In the subsequent survey that targeted entry and mid-level membership, most respondents believe CSFMO should increase outreach efforts to attract the next generation to

¹ "CSMFO 2019 Palm Springs Conference Focus Group – Report on the Results", January 21, 2019, p. 8

² "CSMFO 2019 Palm Springs Conference Focus Group – Report on the Results", January 21, 2019, p. 30

careers in government.³ With our membership engaged around this topic, we feel it remains a priority for CSMFO.

In addition, continuing to focus on this effort is consistent with CSMFO's guiding value of Creating a Positive Legacy, wherein "we believe in collaboration, teamwork and developing leaders who share information, grow their skills and mentor others". Sharing our experience with and engaging students around careers in municipal finance provides exposure to a career path students may not have otherwise pursued. Reaching students at the beginning of their careers will lead to professionals with stronger skillsets and leadership abilities. This is beneficial to the existing community of municipal finance professionals, as well as students, as we look to develop the next generation of municipal finance officers.

Over the last several years, student engagement has been a significant point of discussion in leadership planning sessions and has been incorporated in various forms into CSMFO's annual strategic plan. The response to the Working Group's initial campus outreach efforts has been very encouraging, as has been the early response to the Host Committee's implementation of a student scholarship program for the upcoming annual conference. The CSMFO member database shows that the number of student members is as follows: 2016- 5 students, 2017- 6 students, 2018- 10 students, 2019- 40 students. With regard to the success of annual conference student scholarships, 8 applications were received in the first ten days of posting on the conference website. CSMFO's student engagement efforts are gaining significant momentum and consideration of a longer-term strategy is appropriate at this time.

Long-Term Goals

The Working Group's vision is to create a self-reinforcing cycle for student engagement in which the overall message is one of relationship building and exposure to municipal finance- the same as we offer to all other members. We feel that if students are encouraged to take advantage of the programs that CSMFO offers, they will have the opportunity to develop a professional network, ideally leading to career opportunities in municipal finance. In turn, this relationship-based approach will enhance CSMFO's exposure on campuses and among students, thus creating momentum for more outreach and ultimately continuing student membership growth for CSMFO.

Since the greatest benefit is to be derived from relationships, it may be in the best interests of this effort to localize more of the activity. This could be done by identifying one or more members of each CSMFO chapter to volunteer with student engagement to facilitate a local college campus event each year and to support relationship development.

In the day-to-day management of student engagement, the Working Group sees the following as work that remains to be done:

- develop a core group of presenters (potentially in coordination with award presenters)
- student listserve
- develop a student mentorship program
- amend chapter handbook (emphasis of campus meeting one time per month)

³ "California Society of Municipal Finance Officers Entry and Mid-level Membership Survey Presentation", August 12, 2019, p. 2

- coordinate student events (scheduling, inclusion on master calendar, and materials)
- maintain a university contact database
- consider additional opportunities (Handshake platform, involvement of commercial members, etc.)

Assuming that CSMFO's student engagement efforts continue, additional long-term goals may be identified over time.

Structure

Our experience shows that CSMFO members feel passionately about student engagement and the future structure of this effort could present an opportunity for growing CSMFO leadership. Below are some different ways that the student engagement effort could be structured going forward.

1. New Standing Committee: This would be the most formal structure and would express the greatest amount of commitment to this effort. All of the work related to student engagement would be handled by this new committee and through coordination with other standing committees. Committee members could be solicited through the general membership or through the Chapter Chairs so as to have chapter representatives since there are significant benefits to having active student engagement representatives at the chapter level.
2. Assign Student Engagement to the Membership Committee: This incorporates the work into the existing committee structure and could be an additional strategic goal for this committee. The upside of this approach is that the Membership Committee has very committed and experienced members who would do a great job with this program. The downside of this option is that the Membership Committee already has a full plate and due to existing priorities, student engagement may be resourced less than it is currently.
3. Past President Role: Again, in trying to locate the student engagement resource at the local level, another option could be to include it under the responsibility of the Past President who serves as the Chapter Chair liaison. In this model, the student engagement effort could be done by the Chapter Chairs or by a Chapter Student Liaison. With this model, perhaps the Administration and Membership Committees could take the lead on the day-to-day management pieces.
4. Continue the Ad Hoc Working Group: Continuing in our current structure would minimize transition, but would still convey impermanence to the student engagement effort.

Recommendation:

Discuss the consideration points and provide direction for CSMFO's student engagement efforts for 2020.



CSMFO BOARD REPORT

Date: October 8, 2019

FROM: Steve Heide, President-Elect

SUBJECT: 2020 Proposed Annual Conference Budget

DISCUSSION

The 2020 CSMFO Annual Conference will take place in Anaheim from January 28-31, 2020. The annual conference Host and Program Committees have been working diligently these past several months to plan for another fantastic annual conference.

The proposed 2020 conference budget assumes total attendee registration of 1,728 (1,115 government and 613 commercial). These numbers would represent an all-time registration record for a CSMFO annual conference. Conference attendance for the last ten years was as follows:

Year	Location	Total
2010	Los Angeles	674
2011	Burlingame	638
2012	Anaheim	883
2013	Oakland	789
2014	Palm Springs	849
2015	Monterey	924
2016	Anaheim	1,296
2017	Sacramento	1,126
2018	Riverside	1,288
2019	Palm Springs	1,551

The attached 2020 conference budget contemplates revenues of \$1,315,505 against expenses of \$1,379,297, for a net loss of \$63,792. By comparison, the 2019 and 2018 annual conference budgets projected net losses of \$15,143 and \$43,201, respectively.

Highlights from the 2020 conference budget include:

- Expanded program offerings, including three full-day and one half-day preconference sessions on Tuesday, and a full complement of early bird breakout sessions on Wednesday morning;
- New and improved municipal conference scholarship offerings – including up to 25 first-time conference attendees – covering the cost of registration, up to 10 municipal financial hardship scholarships – covering registration costs plus cost-reimbursed per diems, and, for the first time ever, student scholarships covering the cost of conference registration as well as a \$50 per conference day attended per diem;
- A hosted first-time attendee, conference welcome breakfast on Wednesday morning;
- Technical services, including audio-visual/lighting, WiFi internet connectivity, electrical power/rigging and registration services/attendance tracking;
- Social events and activities, including our traditional golf and tennis (including pickleball this year) tournaments on Tuesday, a very special Disney California Adventure late evening park event on Wednesday in Cars Land, Friday morning yoga and a virtual fun walk.

While our Anaheim/Disney conferences are historically among our best attended and some would say, most popular, annual conferences, I'm told that the Disney cost structure is on par with that of the more expensive convention center-type venues. In our initial conference planning we were projecting registration of 1,850. At the budgeted registration number of 1,728, we believe our budget to be realistic and achievable, yet somewhat conservative in nature.

RECOMMENDATION

It is recommended that the CSMFO Board of Directors review and approve the proposed 2020 Annual Conference Budget.

2020 CSMFO Conference Budget

		Est #	Amount	Total
Government Registrations				
8105	Conf-Gov-Full-Early-Non Mem	49	585	\$ 28,665
8106	Conf-Gov-Full-Norm-Non	15	645	\$ 9,675
8108	Conf-Gov-Daily-Early-Non	7	315	\$ 2,520
8109	Conf-Gov-Daily-Norm-Non	8	345	\$ 2,760
8110	Conf-Gov-Full-Early-Mem	859	425	\$ 365,075
8115	Conf-Gov-Full-Norm-Mem	117	485	\$ 56,745
8120	Conf-Gov-Daily-Early-Mem	19	230	\$ 4,370
8125	Conf-Gov-Daily-Norm-Mem	12	260	\$ 3,120
8150	Conf-Gov-Full-OnSite-Non	1	765	\$ 765
8155	Conf-Gov-Full-OnSite-Mem	28	605	\$ 16,940
	<i>Total 8100 · Government Registrations</i>	1115		\$ 490,635
Commercial Registrations				
	Complimentary Exhibitor Attendee	344		
8225	Conf-Com-Exhibitor-Addn	135	650	\$ 87,750
8227	Conf Exhibitor-Additional Daily			\$ -
8230	Conf-Com-Full-Early-Non	20	770	\$ 15,400
8231	Conf-Com-Full-Norm-Non	18	850	\$ 15,300
8235	Conf-Com-Full-Early-Member	24	665	\$ 15,960
8236	Conf-Com-Full-Norm-Mem	11	730	\$ 8,030
8245	Conf-Com-Daily-Early-Mem	24	405	\$ 9,720
8250	Conf-Com-Daily-Norm-Mem	0	460	\$ -
8260	Conf-Com-Daily-Early-Non	3	465	\$ 1,395
8265	Conf-Com-Daily-Norm-Non	14	520	\$ 7,280
	Comm Full Onsite	1	785	\$ 785
	Comm Non Member Full Onsite	19	900	\$ 17,100
	<i>Total 8200 · Commercial Registrations</i>	613		\$ 178,720
	TOTAL ATTENDEE REGISTRATION	1728		\$ 669,355
Pre-Conference Registrations				
8371	PreConference-SessionA	50	150	\$ 7,500
8373	PreConference-Session B	50	150	\$ 7,500
8375	PreConference-Session C	30	150	\$ 4,500
8376	PreConference-Session D	50	75	\$ 3,750
	Total Pre-Conference Registrations			\$ 19,500
Extra Meals				
8565	Hosted Evening Event	100	125	\$ 12,500
	Total Extra Meals			\$ 12,500
Event Registrations				
8610	Golf			\$ 23,800
8630	Tennis			\$ 2,000
8699	Event Registrations - Other			
	Total Registrations			\$ 25,800

		Est #	Amount	Total
Exhibitors Fees				
8702	Featured Exhibitor/Sponsor-E ticket	1	30000	\$ 30,000
8703	Sapphire Exhibitor -C ticket	16	8400	\$ 134,400
8715	Gold Package-B ticket	54	4800	\$ 259,200
8725	Silver Package-A ticket	12	2400	\$ 28,800
8735	Diamond Package-D ticket	5	14400	\$ 72,000
	Total Exhibitors Fees			\$ 524,400
Sponsorships				
8830	Non-Exhibitor Sponsor	5	3600	\$ 18,000
8870	President's Dinner Sponsorship	4	6600	\$ 26,400
8872	Additional Sponsorship Monies			\$ 19,550
	Total Sponsorships			\$ 63,950
Conference Miscellaneous				
8905	Misc Conference Income			
8910	Cancellation Fees			
8915	Hotel Rebate for Convention Ctr			
	Total Conference Miscellaneous			\$ -
Total Conference Revenue				\$ 1,315,505
Conference Expenses				
Food & Beverage				
9105	Registration prep - Lunch	15	20	\$ 300
9115	Wednesday-Breakfast	250	55	\$ 25,750
9125	Wednesday-Lunch	1350	80	\$ 108,000
9135	Wednesday-Food-Exhibitor Reception	950	40	\$ 38,000
9138	Wednesday-Bev-Exh Hall Reception	950	17	\$ 16,150
9140	Thursday-Breakfast-Chapter Chair	40	65	\$ 2,600
9143	Thursday-Breakfast	1075	65	\$ 69,875
9145	Thursday-Coffee Service	65	170	\$ 11,050
9147	Thursday-Lunch	1360	80	\$ 108,800
9148	Thursday-PM Break	1175	30	\$ 35,250
9150	Friday-Breakfast	700	65	\$ 45,500
9155	Friday-Lunch-debrief	35	65	\$ 2,275
9170	Staff Room Beverage Service			\$ -
9190	Exhibit Hall Beverage Service			\$ -
9195	Water for Sessions			\$ -
9197	Food&Beverage-Other	40	20	\$ 800
	Total Food & Beverage			\$ 464,350
President's Dinners				
9210	President's dinner -Food & Bev			\$ 47,991
9220	Entertain-Transport-Decor-Favor			\$ 3,009
9250	Pres Dinner-Out of State Guest			\$ 14,200
	Total President's Dinners			\$ 65,200

		Est #	Amount	Total
Hosted Event				
9310	Event Entertainment			\$ 44,100
9320	Event Food			\$ 118,305
9321	Event Beverage			\$ 23,655
9330	Event Décor			
9340	Hosted Event - Other			\$ 17,600
	Total Hosted Event			\$ 203,660
Meetings & Training				
Speakers				
9410	Speakers-Honorarium			\$ 82,100
9420	Speaker-Expenses-Lodging	12	285.48	\$ 3,426
9430	Speaker-Expenses-Other			\$ 6,750
	Total Speakers			\$ 92,276
Meeting needs				
9476	Audio Visual and Lighting Services			\$ 161,000
9478	General Session - other prod & serv			\$ 2,850
9479	WiFi Internet			\$ 30,000
9480	Electric Power/Rigging			\$ 20,000
9481	Reg Services/Attendance tracking			\$ 33,180
9485	Convention/Hotel Other Costs			\$ 2,300
	Total Meeting needs			\$ 249,330
Comps				
9460	Other Guests Lodging (OOS)			\$ 4,282
9462	Comps - Other			\$ 8,565
9465	Board Scholarships			\$ 10,000
	Total Comps			\$ 22,847
Pre Conference Training				
9494	Food & Beverage	180	60	\$ 10,800
9495	Speaker Fees			
9496	Pre-Conference-Other			\$ 250
	Total Pre-Conference Training			\$ 11,050
Exhibits				
9510	Decorator Booth Fee			\$ 12,690
9520	Signage-Exhibit Hall			\$ 3,000
9540	Security			\$ 2,320
9545	Exhibit hall game			
9550	Sponsor Branded items			\$ 9,382
9599	Exhibits-Other			
	Total Exhibits			\$ 27,392
Entertainment/Gifts				
9610	Conference Gifts/Attendees	1850	30	\$ 55,500
9620	Speaker/Board/Committee Memento			\$ 5,950
9630	Gift Baskets (VIPs)	10	100	\$ 1,000
	Total Entertainment/Gifts			\$ 62,450

		Est #	Amount	Total
Other activities				
9732	Golf			\$ 23,360
9750	Other activities			\$ 5,400
	Other Activities			\$ 28,760
Conference-Administration				
9805	Conference Marketing			\$ 6,000
9810	Conference Contract Services			\$ 86,531
9815	Printing/Copy/Conference Media			\$ 12,000
9818	Office/Telephones/Printer			\$ 500
9820	President Expenses			\$ 750
9831	Supplies-Badges-Ribbons-Etc			\$ 500
9840	Postage & Shipping			\$ 2,500
9875	Signage			\$ 4,000
9890	Conference Committee Expenses			\$ 19,265
9895	Staff Exp Inc. Lodging & Travel			\$ 19,936
9899	Administration - Other			
	Total Conference Administration			\$ 151,982
	TOTAL REVENUE			\$ 1,315,505
	TOTAL EXPENSE			\$ 1,379,297

Projected Loss

\$ (63,792)



CALIFORNIA SOCIETY of MUNICIPAL FINANCE OFFICERS

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<u>Operating Revenues</u>	<u>2020 Budget</u>	<u>2019 Budget</u>	<u>2018 Actual</u>	<u>2017 Actual</u>	<u>2016 Actual</u>	<u>2015 Actual</u>
Membership dues	251,700.00	250,600.00	247,725.00	231,720.00	221,035.00	209,300.00
Interest income	20,000.00	15,000.00	26,040.73	7,549.17	4,120.98	1,600.94
Advertising income	154,000.00	144,000.00	138,742.50	159,065.37	145,244.50	109,760.00
Miscellaneous	-	-	-	-	51.00	-
Budget/CAFR fees	16,950.00	19,850.00	16,700.00	18,600.00	17,150.00	16,950.00
Subtotal Operating Revenues	442,650.00	429,450.00	429,208.23	416,934.54	387,601.48	337,610.94
<u>Program and Other Revenues</u>						
Chapter Income	100,000.00	100,000.00	112,433.00	106,685.90	95,847.00	73,163.77
Contributions and Donations	-	-	-	1,905.49	3,883.32	227.15
Webinar	-	-	4,600.00	3,750.00	3,425.00	2,500.00
Weekend Training (formally "Training")	20,200.00	20,200.00	18,725.00	20,160.00	24,782.00	19,775.00
Introduction To Government	13,125.00	13,125.00	14,100.00	11,550.00	16,725.00	14,250.00
Intermediate Government	39,900.00	39,900.00	20,250.00	44,550.00	50,100.00	66,000.00
Revenue Fundamentals I	6,000.00	6,000.00	6,150.00	5,600.00	9,750.00	-
Revenue Fundamentals II	6,000.00	6,000.00	-	-	-	-
Supervisory Skills	10,000.00	10,000.00	5,400.00	10,200.00	-	-
Leadership Skills	10,000.00	10,000.00	-	-	-	-
CMTA/CSMFO Joint Education	3,000.00	3,000.00	1,725.00	2,400.00	4,575.00	5,512.50
Presentation Skills/Fiscal Policy	3,900.00	3,900.00	3,300.00	2,100.00	10,650.00	11,300.00
Subtotal Program and Other Revenues	212,125.00	212,125.00	186,683.00	208,901.39	219,737.32	192,728.42
Total Revenue from Operations	654,775.00	641,575.00	615,891.23	625,835.93	607,338.80	530,339.36
<u>Operating Expenses</u>						
President's expense	10,400.00	10,400.00	3,659.90	3,748.88	4,113.87	3,355.23
Board of Directors	5,100.00	7,100.00	4,369.93	3,691.92	2,174.45	4,991.36
Committee/Chapter support	60,000.00	56,000.00	10,000.34	2,661.40	-	2,619.80
Board planning session (Retreat)	45,500.00	45,500.00	41,325.42	26,205.05	29,693.99	31,379.46
Management & Professional Services	231,800.00	259,791.00	270,817.84	256,121.36	235,123.37	202,814.56
Office supplies/Storage	1,320.00	1,150.00	1,144.89	1,040.38	716.88	452.83
Merchant fees	30,000.00	35,000.00	20,395.63	14,642.25	15,238.14	14,004.08
Awards	5,000.00	5,000.00	4,572.49	4,936.40	5,793.15	351.71
Printing	14,000.00	10,000.00	12,209.57	10,468.91	13,230.97	12,594.26
Marketing/Membership	13,000.00	6,650.00	5,233.24	8,395.17	-	-
Magazine/News	15,000.00	15,000.00	15,790.27	14,438.03	22,885.02	-
Postage	3,000.00	4,000.00	1,689.59	3,590.31	2,133.40	1,730.79
Telephone/Bridge calls	1,600.00	2,100.00	1,578.24	3,983.68	5,276.29	4,726.17
Web and technology expenses	25,000.00	25,000.00	13,050.30	14,521.83	18,117.80	13,145.47
Travel	5,000.00	5,000.00	3,434.20	24.00	-	1,066.72
Audit	9,000.00	9,000.00	9,000.00	8,910.00	9,400.00	9,250.00
Insurance	2,000.00	2,000.00	1,219.00	1,710.00	2,240.00	1,660.00
Taxes	40,000.00	30,000.00	36,064.13	32,703.00	21,156.38	25,189.51
Miscellaneous	-	-	-	-	(500.00)	335.00
GFOA Reception	25,000.00	25,000.00	20,389.53	15,438.65	5,452.59	9,323.73
Donations/Other	-	-	-	-	-	-
Subtotal Operating Expenses	541,720.00	553,691.00	475,944.51	427,231.22	392,246.30	338,990.68
<u>Program Expenses</u>						
Chapter Expenses	100,000.00	100,000.00	122,627.40	108,733.56	85,237.81	66,541.41
Weekend Training (formally "Training")	25,000.00	25,000.00	20,612.44	15,564.21	25,281.37	22,393.37
Introduction to Government	14,875.00	14,875.00	12,640.73	13,819.05	13,388.02	12,905.83
Intermediate Government	33,970.00	33,970.00	22,069.64	38,396.48	41,606.37	43,477.08
Webinar Expenses	-	-	-	-	100.00	500.00
Revenue Fundamentals I	6,000.00	6,000.00	819.00	1,265.35	3,521.02	-
Revenue Fundamentals II	6,000.00	6,000.00	-	-	-	-
Supervisory Skills	12,350.00	12,350.00	11,066.10	11,662.86	-	-
Leadership Skills	12,350.00	12,350.00	-	-	-	-
Presentation Skills/Fiscal Policy	4,630.00	4,630.00	6,521.81	4,878.79	15,150.67	16,964.88
CMTA Collaboration	1,900.00	1,900.00	882.62	2,805.30	1,300.34	5,219.84
Subtotal Program Expenses	217,075.00	217,075.00	197,239.74	197,125.60	185,585.60	168,002.41
Total Expenses from Operations	758,795.00	770,766.00	673,184.25	624,356.82	577,831.90	506,993.09
Total Operating Rev over Exp	(104,020.00)	(129,191.00)	(57,293.02)	1,479.11	29,506.90	23,346.27
One-Time Expenses/Prior Year	-	(25,000.00)	(6,220.22)	(7,731.38)	(6,600.00)	-
<u>Annual Conference</u>						
Conference revenues	1,315,505.00	1,020,104.00	911,040.36	828,100.49	865,034.74	666,100.00
Conference expenses	1,379,297.00	1,045,247.00	848,529.45	729,720.59	855,252.10	578,076.32
Subtotal Conference Rev over Exp	(63,792.00)	(25,143.00)	62,510.91	98,379.90	9,782.64	88,023.68
Total Revenue over Expenses	(167,812.00)	(179,334.00)	(1,002.33)	92,127.63	32,689.54	111,369.95



CSMFO BOARD REPORT

DATE: October 8, 2019

FROM: CSMFO Scope Ad Hoc Working Group
Margaret Moggia, Past President, Chair

SUBJECT: Subcontracted Role of Executive Director

At the request of the Board of Directors, the CSMFO Scope Ad Hoc working group (Ad Hoc) has met to discuss the short-term and long-term recommendations for subcontracting the Executive Director through Smith Moore & Associates (SMA). Based on the concerns raised and to ensure that there is a clear understanding of the scope between Melissa M. Manchester Management, LLC (MMM) and SMA to provide the administrative support to CSMFO, the Ad Hoc took an extensive approach to ensure that all parties are protected in this new relationship. The Ad Hoc understands the sensitivity of this matter to also address the concerns raised by the CSMFO leadership about internal control and oversight. At the August 7 Special Board meeting, the Board directed the Ad Hoc to bring back a short-term recommendation on the subcontracted scope, and then a long-term recommendation on how to address the scope with CSMFO's policies and procedures.

The format of this report will be to address the background, the process, and the resources reviewed, and then to provide a series of observations and recommendations for the Board's consideration. Overall, the Ad Hoc has made nine recommendations for the Board's consideration.

BACKGROUND

As background, CSMFO entered into an agreement with Smith Moore & Associates (SMA) originally in 2009. At that time, SMA identified Melissa Dixon (now Manchester) as CSMFO's Executive Director, who has served in this capacity during the past 10 years. The current contract was entered into January 1, 2016 for a three-year term and has been extended to December 31, 2021.

In June 2019, SMA informed the CSMFO President that the CSMFO Executive Director has decided to form her own firm, but would continue to serve as our Executive Director through a subcontract with SMA. While it was originally thought that the new subcontract arrangement was just between the two parties, there were concerns raised by CSMFO leadership about how the subcontract Executive Director Role would impact internal controls, staff oversight by a subcontract, specific responsibilities of the Executive Director versus the staff, and how the change adheres to CSMFO's current bylaws and policies & procedures. To address the issues raised, the CSMFO President appointed an Ad Hoc to address the Board's concerns.

To provide a recommendation to the Board at the October Board meeting, the Ad Hoc identified specific tasks to address the short- and long-term recommendations:

Short Term

1. Define the Role of a CSMFO Executive Director
2. Determine if the role of treasurer / secretary should be a board member or staff
3. Understand the role of SMA and the subcontract with MMM, and address the supervision of staff and internal control question
4. Ensure bylaws are proper and appropriate
5. Review SMA/CSMFO contract documents

Long Term (October- January)

1. Explore what the current overall scope should be (scope changes as we change - how should we address the items no longer needed and identify new scope)
2. Update of policies and procedures to reflect any changes in roles and scope
3. Determine next steps for contract management services from approach to timeline

PROCESS

The Board has met on this matter several times to hear from all Board members which led to the formation of the CMSFO Scope Ad Hoc Working Group on August 7.

- June 27 Regular Board Meeting
- July 16 Closed Session (Board members only)
- July 25 Regular Board Meeting
- August 7 Special Board Meeting

As appointed by the CSMFO President, the Ad Hoc committee is comprised of seven individuals who represent a member of the Executive Committee, one Board Member, one Committee Chair, one Chapter Chair, two Past Presidents, and one At-Large Member. The Ad Hoc Committee has met over the last six weeks to discuss the concerns raised in order to bring back a report to the October Board meeting.

In order to make a full assessment, the Ad Hoc looked at the following resources:

- CSMFO Bylaws
- SMA Contract and amendments
- Policies and Procedures Manual
- Accounting Procedures for check disbursements
- Insurance Policies
- Draft scope developed by SMA/MMM
- Minutes

In addition, the Ad Hoc had discussions with Catherine Smith and Melissa Manchester to address the concerns raised by the CSMFO leadership and the Ad Hoc Committee's questions:

- Discussions with Catherine Smith (owner of SMA) – understand the role that Catherine intends to have with CSMFO, oversight of staff and review procedures, and review draft subcontractor scope
- Discussion with Melissa Manchester – understand the desired role and review draft subcontractor scope

OBSERVATIONS AND RECOMMENDATIONS

1. a. Role of the Executive Director

In order to understand the scope of the Executive Director, the Ad Hoc discussed the difference between an Executive Director and an account manager. While many of the duties are similar (ensure that the administrative and financial records are properly maintained, assist with the association's activities), the Ad Hoc agreed that the service provided by the Executive Director extends beyond these administrative tasks by also focusing on supporting and advancing CSMFO's strategic business plan and initiatives. In addition, the Executive Director provides continuity of business matters, and is a resource to the Board and committees.

It was further noted that the Board serves as the public-facing part of CSMFO and will advocate on behalf of the members about meeting CSMFO's strategic goals of strategic growth, member engagement, and professional development, and the Executive Director will facilitate and provide administrative resources to make this happen.

The Ad Hoc recognizes that the Executive Director Melissa Manchester has served in this capacity for the past 10 years and meets our understanding and capability to continue in the role of CSMFO Executive Director. However, since the Executive Director is now intended to be subcontracted instead of being part of the SMA staff, it was important to understand how the SMA contract / other subcontracts will interface with subcontracted Executive Director.

In addition, SMA's owner expressed interest in being more engaged with CSMFO, which required us to better understand this relationship as we reviewed the draft amendment and scope. The SMA Owner intends to more closely follow the association's activities to ensure appropriate resources are being allocated to support the CSMFO Board through its strategic business plan, committee and chair activities, and other initiatives in addition to monitoring all subcontractors' work.

To understand the impact of the new arrangement to the current agreement, the Ad Hoc reviewed the following sections:

Section 9 Key Personnel: SMA Agrees to assign Melissa Dixon as the Account Manager/Executive Director for CSMFO, and Justin Lewis as the Chief Information Officer. Other personnel will be at the discretion of SMA. If for any reason the two individuals named above are unable to continue working with CSMFO, CSMFO shall assist SMA in finding a replacement.

Section 10 Subcontractor(s): SMA agrees to subcontract a portion of the Annual Conference, Weekend Training and Planning Session work to Meetings & Association Management Services (M&AMS) for the duration of this contract, unless and until CSMFO requests a new arrangement. The exact scope of work related to these three events will be determined by contract between SMA and M&AMS.

If SMA intends to sub-contract any other major services provided to CSMFO, they are required to identify the proposed contractor(s) performing these services and their qualifications in writing to CSMFO prior to engaging sub-contractor. CSMFO retains the right to approve or reject any sub-contractors in their sole discretion, although approval will not be unreasonably held. This approval or reject requirement does not apply to incidental sub-contracted work such as printing, mailing services, or graphic design consultants.

As CSMFO retains the right to approve or reject any sub-contractors, the Ad Hoc acknowledges that it is the intent of CSMFO to have SMA subcontract the role of Executive Director to Melissa Manchester with Melissa M. Manchester Management, LLC. However, should the subcontracting relationship change between SMA and MMM, CSMFO will require reasonable notice from SMA about the change for CSMFO to assess how the role of the Executive Director shall be filled. In addition, the Ad Hoc recommends a revision to Section 9 Key Personnel to reflect the change circumstance, and recommends replacing the existing language with the following language

The proposed language is reflected in Amendment #6

Section 9 Key Personnel: SMA Agrees to assign an Executive Director, Chief Information Officer, and an Account Manager to CSMFO with input and approval from CSMFO. The Account Manager must be a partner with SMA. One person may fill multiple roles. If for any reason any of the above positions are unable to continue working with CSMFO, SMA is to provide a minimum 30 days' notice of a change in status of the approved Executive Director, Chief Information Officer, or Account Manager. SMA may recommend a replacement, but the CSMFO Board shall approve the replacement, although approval shall not be unreasonably withheld. Other personnel will be at the discretion of SMA.

b. Staff Oversight

In discussion with SMA owner and MMM, MMM still attends staff meetings with SMA staff to ensure that CSMFO's workload is being met. Should any additional resources be needed or matters need to be addressed, MMM will share with SMA leadership to address. Through the review of the Executive Director scope, the Ad Hoc increased its understanding of where there is a direct role of the Executive Director, and where there is oversight of SMA staff and oversight of other sub-contractors. The Ad Hoc noted that it was important to discuss accountability and protection for all parties involved and recommends adding the following language:

The proposed language is reflected in Amendment #6

Section 10 Subcontractor(s): If SMA intends to sub-contract any major services provided to CSMFO, they are required to identify the proposed contractor(s) performing these services and their qualifications in writing to CSMFO prior to engaging sub-contractor. CSMFO retains the right to approve or reject any sub-contractors in their sole discretion, although approval will not be unreasonably held. This approval or reject requirement does not apply to incidental sub-contracted work such as printing, mailing services, or graphic design consultants.

Under amendment #6, if SMA subcontracts for an Executive Director, SMA will identify a partner as the Account Manager and will have oversight over all subcontractors and SMA staff working with CSMFO. The Account Manager will conduct regular staff meetings, which shall include the Executive Director and other subcontractors as necessary, and regular communication with SMA staff and subcontractors to ensure that the scope requirements are being met.

In addition, SMA agrees to subcontract a portion of the Annual Conference, Weekend Training and Planning Session work to Meetings & Association Management Services (M&AMS) for the duration of this contract, unless and until CSMFO requests a new arrangement. The exact scope of work related to these three events will be determined by contract between SMA and M&AMS.

SMA is responsible for the work performed by its subcontractors, and is to monitor the work to ensure that the goals and CSMFO activities are being met as stated within the agreement and any amendments. SMA will meet with the Board on an annual basis to review the scope to determine if any changes should be made.

On September 26, 2019, the Ad Hoc reviewed the draft amendment and discussed with SMA and MMM to confirm that all parties have a clear understanding of the role of the subcontracted Executive Director and the role of SMA. Attached is Amendment #6 that reflects the entirety of the recommended amendment to the Agreement for Professional Services between Smith Moore & Associates and California Society of Municipal Finance Officers to subcontract the role of the Executive Director.

Recommendation #1:

That the Board approves Amendment #6 for subcontracting the role of Executive Director and direct SMA to hire Melissa M. Manchester Management, LLC to serve in this capacity.

Recommendation #2:

That the Board approves Justin Lewis to serve as the Chief Information Officer and Catherine Smith to serve as the primary Account Manager with support from Justin Lewis, SMA partner.

Recommendation #3:

That the Board directs the Administration Committee to review CSMFO's insurance policy to ensure that we have appropriate Errors and Omissions for its Board members, and that SMA and subcontractors have named CSMFO as additionally insured.

2. Review of Internal Controls

The Ad Hoc reviewed the internal processes over payment disbursements and contract approvals to understand the risk and exposure to the parties involved.

- a. The internal procedures for payment disbursements are that all invoices are provided to the Executive Director for coding. This information is forwarded to SMA Accounting for processing. SMA Accounting sends the disbursement listing and PDF copies of the checks and backup to the Executive Committee and the Administrative Chair for their review and approval. SMA Accounting requires approval from two individuals prior to releasing the checks for signature. Each check requires two signatures which may be manual or a stamp. The stamp is maintained in a secured location by SMA Accounting. The Ad Hoc was informed that in 2016, the Board approved that the check signing authority was modified to ease the annual updates of the signature cards, and have them update every three years. In review of the current bank signature card, it was noted that the following persons are authorized to sign checks on behalf of CSMFO: Melissa Dixon, Executive Director; John Adams, Past President; and Steve Heide, President Elect. In addition, the LAIF account reflects Melissa Dixon, Executive Director; Steve Heide, President-Elect, and Kate Zawadzki, Administration Chair.

While the Board does receive monthly financial statements, the Board is not aware of the approved monthly disbursements approved by the Executive Committee/Administrative Chair. To increase the transparency of monthly disbursements, the Ad Hoc recommends that the monthly financial report also include the monthly disbursement listing. In addition, the Ad Hoc noted that certain internal controls have been decided and written down at different times, but recommends that these be documented and included within the Policy and Procedures Manual.

Recommendation #4

That the Board directs the Executive Director to include a monthly disbursement listing with the monthly financial statements.

Recommendation #5

That the Board directs the Administration Committee to develop a policy for inclusion in the Policy and Procedures Manual that documents the process for check disbursements and authorized persons on bank signature cards.

- b. During the review of the disbursement process, it was noted that certain agreements receive board approval while other agreements (largely those relating to the conference) are signed by SMA, as it was determined that these contracts are approved by the budget. However, in a recent discussion at the June 27 Board meeting, the auditors were reviewing the results of the annual audit, and a concern was raised about being unfamiliar with the amount of commitments that are outstanding to CSMFO. The Ad Hoc felt that the Board should consider review the contract approval authority to increase the transparency of its commitments.

Recommendation #6

That the Board approves all contracts entered into for the association. Should there be an immediate action required for contract execution, the Board approves that the Executive Committee shall be given the authority to approve and subsequently bring the contract to the next regular Board meeting stating the reason for the urgency and for ratification. The Executive Director may sign the agreements after Board approval. Should the Executive Director be unavailable to sign, the signature authority is given to the CSMFO President.

Recommendation #7

That the Board directs the Administration Committee to document for inclusion in the Policy and Procedures Manual a more developed policy for contract approval authority.

3. Annual Appointment of Secretary-Treasurer

Within CSMFO's bylaws, there are a couple of references to the Secretary-Treasurer:

Section B Officers

The officers of this organization shall consist of a president who shall automatically assume the office after serving one year as president-elect, a president-elect who shall be elected annually at large, the immediate past president, and a secretary-treasurer who shall be elected by the board of directors from its own membership. The board of directors, by majority vote, may employ an administrative secretary in lieu of the election of a secretary-treasurer, such person to serve at the pleasure of the board and to perform all duties that are assigned to the secretary-treasurer elsewhere herein.

Section H Duties of Directors and Officers

The secretary-treasurer shall:

- *Keep a record of proceedings of meetings.*
- *Issue notices of meetings.*
- *Issue regular newsletters and conduct correspondence of the society*
- *Collect all fees and dues.*
- *Maintain the financial records for the society.*
- *Render a statement each month of the financial status of the society*
- *Control and make all disbursements of the society as authorized in the annual budget approved by the board of directors.*
- *Prepare, sign and affix the society's seal to all official documents.*
- *With approval of the board of directors, employ a person or persons to assist with the duties of this office.*

In addition, the Policy and Procedures Manual states under section I Duties of Officers (page 1) state *that the Board shall annually appoint a Secretary/Treasurer to perform the duties outline in Article III Section H 4 in the Bylaws.*

The Ad Hoc Committee reviewed minutes from February 2009 that showed that the Board approved appointing Executive Director Melissa Dixon as secretary. There was no reference to treasurer. However, the Policy and Procedures Manual states that an annual appointment should be made, and we are unaware of any future board action to make these annual appointments.

The Ad Hoc considered the role of the Secretary-Treasurer plays in the execution of association business, oversight of these duties, and review of internal controls. While the daily operations do have oversight from the Executive Director, the Ad Hoc noted that Board engagement provides an independent view to ensure these duties are being executed. With the Executive Director role now being considered to be a subcontract position overseeing SMA staff, the Ad Hoc felt that the Board should annually appoint a board member to serve as secretary-treasurer. This allows for protection of all parties in the execution of their work, and provides oversight and visibility to the Board. In addition, the Ad Hoc does recommend that the Board appoint for the duration of the agreement that Melissa Manchester, as the subcontracted Executive Director, be the Deputy Secretary-Treasurer.

Recommendation #8

That the Board elects a Board member to serve as the Secretary-Treasurer, and approves Melissa Manchester as the Deputy Secretary-Treasurer for the duration of this agreement or as long as she continues as the subcontracted Executive Director.

Recommendation #9

That the Board directs the Administration Committee to develop an Investment Policy for inclusion in the Policy and Procedures Manual.

Attachment:

Amendment #6 Subcontracted Executive Director Duties and Responsibilities.

**AGREEMENT FOR PROFESSIONAL SERVICES BETWEEN
SMITH MOORE & ASSOCIATES AND
CALIFORNIA SOCIETY OF MUNICIPAL FINANCE OFFICERS**

AMENDMENT #6

1. Original Contract: The original agreement was made and entered into on October 22, 2015 by and between the California Society of Municipal Finance Officers (“CSMFO”) and Smith Moore & Associates (“SMA”) to provide Management Services and Meeting Planning Services for the calendar years 2016, 2017, 2018. Amendment #1 added additional tasks to support the Career Development Committee. Amendment #2 authorized the funding of SMA staff creating an association management system and enacted the extension options on the contract, effectively extending it through December 31, 2021 and eliminating subsequent years’ cost of living adjustments. Amendment #3 added services in support of the Annual Conference Program Committee, to be provided through a sub contractual relationship with Harriet Commons, CPA for the 2018 conference. Amendment #4 retained the services in support of the Annual Conference Program Committee through the 2022 annual conference. Amendment #5 removed the maximum session and speaker threshold identified in Amendment #4 for support of the Annual Conference Program Committee.
2. Amend the Scope of Work of the original agreement to reflect the role of the sub-contracted Executive Director to Melissa M. Manchester Management, LLC (“MMM”) as noted in Exhibit C. All other scope items reflected in the original agreement Exhibit A will be deemed the responsibility of SMA.

3. Amend #9 of the original agreement to read as follows:

Section 9 Key Personnel: SMA Agrees to assign an Executive Director, Chief Information Officer, and an Account Manager to CSMFO with input and approval from CSMFO. The Account Manager must be a partner with SMA. One person may fill multiple roles. If for any reason any of the above positions are unable to continue working with CSMFO, SMA is to provide a minimum 30 days’ notice of a change in status of the approved Executive Director, Chief Information Officer, or Account Manager. SMA may recommend a replacement, but the CSMFO Board shall approve the replacement, although approval shall not be unreasonably withheld. Other personnel will be at the discretion of SMA.

4. Amend #10 of the original agreement to read as follows:

Section 10 Subcontractor(s): If SMA intends to sub-contract any major services provided to CSMFO, they are required to identify the proposed contractor(s) performing these services and their qualifications in writing to CSMFO prior to engaging sub-contractor. CSMFO retains the right to approve or reject any sub-contractors in their sole discretion, although approval will not be unreasonably held. This approval or reject requirement

does not apply to incidental sub-contracted work such as printing, mailing services, or graphic design consultants.

Under amendment #6, if SMA subcontracts for an Executive Director, SMA will identify a partner as the Account Manager and will have oversight over all subcontractors and SMA staff working with CSMFO. The Account Manager will conduct regular staff meetings, which shall include the Executive Director and other subcontractors as necessary, and conduct regular communication with SMA staff and subcontractors to ensure that the scope requirements are being met.

In addition, SMA agrees to subcontract a portion of the Annual Conference, Weekend Training and Annual Planning Session work to Meetings & Association Management Services (M&AMS) for the duration of this contract, unless and until CSMFO requests a new arrangement. The exact scope of work related to these three events will be determined by contract between SMA and M&AMS.

SMA is responsible for the work performed by its subcontractors, and is to monitor the work to ensure that the goals and CSMFO activities are being met as stated within the agreement and any amendments. SMA will meet with the Board on an annual basis to review the scope to determine if any changes should be made.

5. Period of Agreement: This amendment will be effective July 1, 2019 through December 31, 2021.
6. Remaining Provision of Agreement: Except as otherwise specifically set forth in this amendment, the remaining provision of the Agreement shall remain in full force and effect.

EXECUTED:

Smith Moore & Associates
By:

California Society of Municipal Finance Officers
By:

Catherine Smith
Partner

Joan Michaels-Aguilar
CSMFO President, 2019

Date: _____

Date: _____

**AGREEMENT FOR PROFESSIONAL SERVICES BETWEEN
SMITH MOORE & ASSOCIATES AND
CALIFORNIA SOCIETY OF MUNICIPAL FINANCE OFFICERS**

**AMENDMENT #6 – Exhibit C
Role of Subcontracted Executive Director**

Board Support

- Coordinate with the CSMFO President to prepare and electronically distribute agenda and supporting materials for monthly Board meetings at least one week prior to scheduled meeting;
- Collect and submit reports for Board meetings to include, but not limited to, financial reports and membership statistical reports;
- Prepare minutes of Board meetings (conference calls & in-person meetings) and make available for review by appointed Secretary-Treasurer within two weeks after each meeting;
- Attend all Board meetings, the Annual Conference, and the Annual Planning Session;
- When required, secure conference call-in lines, meeting space, meals and drinks for in-person Board meetings;
- Draft letters and other correspondence as requested by the Board;
- Maintain Roles & Responsibilities document, and update annually;
- Ensure the Policy and Procedures Manual is maintained and kept current;
- Maintain Form 700 spreadsheet to assist leadership in tracking reportable income;
- As requested, coordinate gifts for President to present at other organizations' conferences;
- Coordinate facilitator contract for Annual Planning Session, including managing RFP process when requested;
- Research and recommend team building and dinner options for Annual Planning Session, and negotiate contracts once selected;
- Be responsible for site selection and planning session logistics coordinating with the conference planner (M&AMS) when necessary;
- Manage hotel arrangements for Annual Planning Session; and
- Administer the process for the annual election of officers in accordance with Article III, Section C of the bylaws.

Work Program.

- Under the direction of CSMFO's Board, provide support of CSMFO's mission and goals as stated in the annual work program of the Strategic Business Plan. Each work program element will be presented to the CSMFO Board for approval and include an analysis of staffing and funding; and
- Request periodic reports from Board members and committee chairs of work program status.

Membership Dues

- Ensure billing statements for membership renewal dues are prepared and distributed annually within established deadlines;
- Ensure a list of non-renewals is distributed to the Membership Committee by January 31st and work with the Membership Committee to ensure personal contact and follow-up with each non-renewing member within 30 days; and
- Provide a final membership report in coordination with the Membership Committee to the Board after the March 31 cut-off date.

Directory

- Work with SMA staff to prepare, print, and distribute annual directory of organization members to each organization member by May 31st of each year.

Publication Services

- Oversee CSMFO News, including assisting the Communications Committee in article solicitation and editing, when necessary, and oversight of the advertising program.

Annual Report

- Work with CSMFO leadership and SMA Staff to prepare, and distribute the year-end Annual Report within 120 days of year end.

Committee & Chapter Support

- Provide agenda and materials for monthly Executive Committee meeting and participate in same;
- Attend regular meetings with SMA staff to ensure that the committee and chapter activities are being fulfilled and address any concerns raised with SMA Account Manager;
- Participate in standing conference calls for the Administration Committee, when available; identify other SMA staff to attend in case of conflict;
- Provide general oversight of CSMFO Chapters and Committees;
- Follow through with SMA staff regarding strategic plan and committee action items.
- Participate in bi-monthly Chapter Chair and Committee Chair calls, when available; identify other SMA staff to attend in case of conflict; and
- On an annual basis, update Chapter Chair Handbook and ensure committee handbooks are reviewed.

Annual Conference

- Provide site selection assistance for CSMFO, negotiate with vendors on behalf of CSMFO, and assist CSMFO in all ways and activities necessary to facilitate obtaining site locations for CSMFO's Annual Conferences. CSMFO Board retains the final selection of site and signing of contract or contracts necessary for site selection and completion of events. The contract shall be directly between CSMFO and the hotel or venue;

- Coordinate with other subcontractors as needed;
- Ensure processing of both the pre-conference and on-site exhibitor/sponsor registrations, keeping track of payments, and follow up with those that have registered but not paid until all payments are received;
- Ensure database registrations are reconciled to QuickBooks, including downloading all database transactions, subtotalling by registration type/amount and comparing to QuickBooks entries;
- Participate in drafting and editing scripts as needed;
- Ensure preparation of a final revenue and expense statement showing budget versus actual;
- Ensure coordination of all social events in connection with the Annual Conference, including the President's Dinner, the CSMFO Hosted Evening Event, and the dinner for out-of-state guests;
- Attend all Host Committee meetings, pending availability;
- Work with the Annual Conference/Host Committees in the development of a theme that will create enthusiasm for people to register for the Annual Conference. Ensure preliminary conference information including registration rates will be made available for on-line registration and posting to CSMFO website at least 120 days prior to the Annual Conference (registration rates require approval by the CSMFO Board and will be available after approval);
- Ensure final promotional materials will be targeted for posting on the CSMFO website 90 days prior to the Annual Conference;
- Work with SMA in the preparation and distribution of promotional and conference materials, such as: pre-conference mailer, postcards, vendor registration, attendee registration brochure, conference program, etc.;
- Assist Host Committee by making recommendations on all aspects of the conference budget and pricing;
- Work with the Administration Committee to ensure the Annual Conference Handbook is maintained and adhered to;
- Manage out-of-state guest/VIP process, including drafting and distributing invitations;
- Assign liaisons to each out-of-state guest/VIP, and coordinate communication between same;
- Arrange for CSMFO leadership to receive registration materials at Board meeting;
- Participate in conference wrap-up meeting; maintain notes for next year's committee;
- Ensure creation and distribution of President's Dinner invitation;
- Maintain President's Dinner mailing list and track RSVPs, often including meal selections, guest information, and mode of transportation; and
- Coordinate attendance with Odell Scholarship recipients as needed.

Financial Services

- Work with SMA accounting staff to ensure scope of services related to financial services and filings are accomplished in a timely manner;
- Ensure monthly financial statement showing revenues, expenses, balance sheet

accounts, and list of monthly disbursements are sent to the CSMFO Board and Administrative Committee Chair by the twentieth day of the following month;

- Perform analysis of actual revenues and expenditures relative to the adopted budget and provide an executive summary with monthly financial report to the Board;
- Receive, code, and forward all invoices to accounting for processing and ensure that appropriate approvals by committee or board members are received prior to disbursement;
- Ensure the annual independent audit is completed as required by CSMFO's bylaws; provide detailed accounting reports and backup documentation; research various issues and unusual items as requested by the auditors; answer follow-up questions from the auditors after their field work is completed; and review the final audited financial statements;
- Oversee investment of CSMFO's funds in accordance with the investment policy of CSMFO's Board and provide a list of investments at each Board meeting; includes transfer of funds as necessary to cover checks;
- Prepare draft of operating budget in advance of Annual Planning Session;
- Finalize budget for adoption before calendar year-end;
- Annually create detailed budget spreadsheet that reconciles database to QuickBooks;
- Manage signature card, including updating with bank as necessary;
- At the direction of the Board, execute contracts on behalf of CSMFO; and
- Serve as the Deputy Secretary-Treasurer for the duration of this amendment, unless and until CSMFO requests a new arrangement.

Filings

Ensure preparation and transmission of the following:

- Secretary of State Annual Corporation filing;
- Registry of Charitable Trust, Form CT 2;
- Internal Revenue Form 990, Non-Profit Information Report;
- Franchise Tax Board Form 199, Non-Profit Information Report;
- Use and sales tax reports as required;
- Monthly or quarterly tax payments (if required); and
- Internal Revenue Service Form 1099s.

General Association Business

- Communicate on subcontractor(s) contract compliance with SMA Account Manager regularly;
- Answer inquiries from members, vendors, and public (return all phone calls with 24 hours or less);
- Ensure preparation of special award certificates and plaques, as requested;
- Coordinate logistics for CSMFO reception at GFOA annually;
- As requested by the Board President, attend GFOA conference and CSMFO reception at GFOA; coordinate exhibit booth when necessary; and
- Distribute invitation and manage RSVP list for CSMFO reception at GFOA.



Melissa Manchester <melissa@mmm-management.com>

GFOA Ethics policies

1 message

Richard Lee <rlee@cityofsanmateo.org>
To: Melissa Manchester <melissa@staff.csmfo.org>

Fri, Sep 27, 2019 at 5:03 PM

Hi Melissa,

Please add the email thread below and the attachments to the board packet for 10/8/19. These will be discussed during my portion of the Board Director updates.

Thanks!

Rich Lee

Finance Director

City of San Mateo

(650) 522-7102

rlee@cityofsanmateo.org

From: Curtis Doughtie [mailto:CDoughtie@VirginiaResources.org]
Sent: Thursday, September 26, 2019 6:23 AM
To: Shayne Kavanagh <skavanagh@gfoa.org>; Richard Lee <rlee@cityofsanmateo.org>; 'Len Brittain' <brittain.len@gmail.com>
Cc: 'Rob Roque' <rroque@gfoa.org>
Subject: RE: Ethics policies

I think this approach makes a lot of sense. We're having our VGFOA fall conference in a few weeks and plan to print one of the Code of Ethics posters with our state logo to have on display at our registration booth.

We can also print this introduction and some copies of the policies to make available as well. We can also promote these in our next newsletter.

From: Shayne Kavanagh [mailto:skavanagh@gfoa.org]
Sent: Wednesday, September 25, 2019 4:39 PM
To: 'Richard Lee' <rlee@cityofsanmateo.org>; 'Len Brittain' <brittain.len@gmail.com>; Curtis Doughtie <CDoughtie@VirginiaResources.org>
Cc: 'Rob Roque' <rroque@gfoa.org>
Subject: Ethics policies

Hey Guys

Attached is an article that explains the templates. Let me know what you think. I'm thinking maybe we start with the three policies we have and see what kind of reaction we get and, if good, we can solicit opinions from the general membership about other topics they might like to see – which could help us get past our conundrum on the use of govt property policy.

One thing missing from the article are some reactions from real govts who have implemented the policies. Richard and Curtis, as our two active public managers would you be willing to take the policies forward in your organizations and let us know how it goes? Having those experiences available should make the rollout to your states that much better.

Your thoughts?

Thanks!

Shayne

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5 attachments



GFOA Code of Ethics.pdf
477K



Introducing GFOA Smart Practices for Ethics Policies 2018-09-25.docx
47K



Sample Ethics Policy_Improper Use of Time_2019-09-13.docx
86K



Sample Ethics Policy_Vendor_Gifts_2019-09-16.docx
87K



Sample Ethics Policy_Public_Gifts_2019-09-12..docx
84K

[INSERT GOVERNMENT NAME]'s Policy on Proper Recording of Staff Time

I commit to join with my co-workers at [insert government name] in following our policy on proper recording of staff time.

X _____

Why do we have this policy?

Staff salaries and benefits make up the largest part of [insert government name]'s budget and is over [insert percentage]% of our total costs. We must properly account for this large and expensive resource. This is no different from the equipment, vehicles, and facilities that we spend money on. This helps us build trust with the community we serve.

What is our policy?

Staff must make their best effort to record their work time accurately. Recording time in a way that makes it appear you are working when you are not is considered theft.

What else do I need to know?

[insert government name] recognizes that breaks and minor diversions from work are important for employee health and a productive work environment. This policy is not meant to prohibit these activities. If you have questions about what is allowed, you can check with your department's management or our human resources department.

There are other activities that are considered theft and not allowed by this policy. Examples include:

- Recording time as worked when you did not work.
- Manipulating time records to increase overtime hours.
- Improperly recording paid time off, like recording vacation time as sick time.
- Using sick time to take paid time off when you are not sick. [insert government name] urges employees to take care of their personal health, but sick days should not be used to take unscheduled days off for recreation. [NOTE: IF YOUR GOVERNMENT'S PAID TIME OFF POLICIES MAKE THIS PROVISION INAPPLICABLE, THEN REMOVE IT.]

When we are at work, we must be professional and represent [insert government name] well. This means we need to use break time appropriately. We must be aware of how often and how long we take breaks and what we do during our breaks. For example, if someone were to take a nap in his or her workplace, it would not project a good image. You can check with your department's management about what is acceptable. Also, you can use the chart and the end of this policy to help you think through questions you may have.

[insert government name] maintains financial records to help us figure the cost of providing services to the public. This helps us make sure we are giving our citizens a good value for their taxes. Therefore, we must all make the effort to record our time correctly, including using the right budget accounts for the activities we are working on. [insert government name] understands that we might not always be totally

precise in recording our time, but we should always do our best to make reasonable and fair estimates and to charge the right accounts. Inaccurate charging on a consistent basis or giving unreasonable estimates is considered a violation of this policy.

What reasons and rationalizations do I need to watch out for?

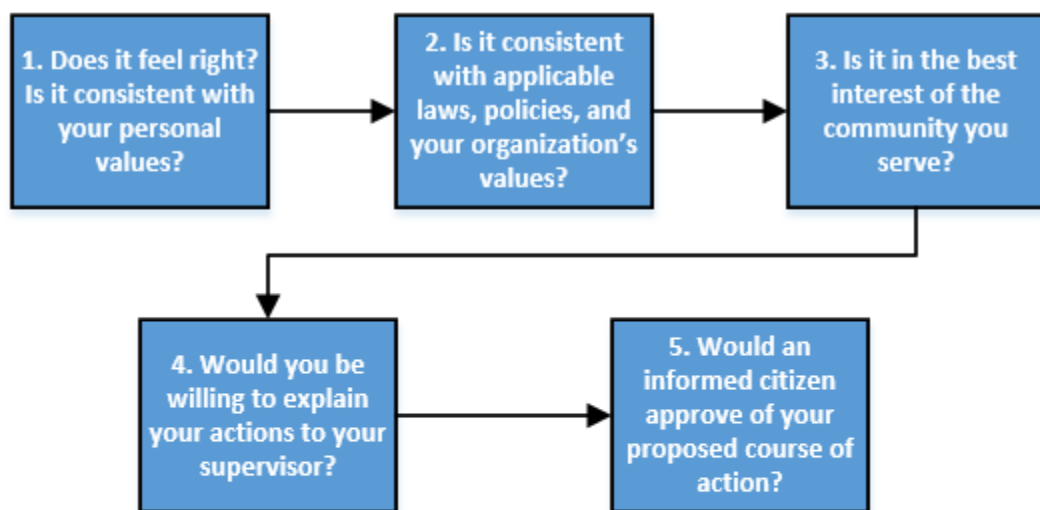
You might hear some reasons why it would be OK to ignore this policy. It is not OK. Here are some reasons you might hear and examples of a right response.

- **Reason:** Everyone does it, so it is OK.
- **A right response:** I don't think that is true. Employee salaries are our biggest single expense. If everyone were doing it, it would be obvious to everyone, including the public and the media.
- **Reason:** It is only a small amount of time to falsify—for example, misrepresenting one day off for personal “recreation” as sick time. Therefore, it is not significant.
- **A right response:** Things like this often start small but then grow into big problems later. Let's not go down that path. Most people record their time truthfully and would look down on us if we didn't. We don't want the reputation of people who fudge their time records.
- **Reason:** It is not a good thing to falsify time records, but it is not as bad as stealing equipment or supplies. Therefore, falsifying time is not something to be too concerned about.
- **A right response:** Well, if you are saying that falsifying time records is “the lesser of two evils,” then it is still evil. Let's not be evil!
- **Reason:** I deserve this. I don't get paid enough and/or I work harder than everyone else, so falsifying time to get extra compensation is OK.
- **A right response:** If you feel you are underpaid for your work, you have other options besides falsifying your time records. That could get you fired...or worse. Perhaps you should talk to your department management or our human resource department to learn what options you might have to improve your pay?
- **Reason:** I know it is wrong, but some people in my department falsify time records, and I don't want to make waves by being different.
- **A right response:** Well, the problem is that people who commit time fraud rarely do so in total secrecy. People who don't falsify their records often have suspicions about people who do. Therefore, if you falsify your records, you could get a reputation of being untrustworthy and limit your chances to advance your career. You do not want the reputation as someone who participates in dishonest time recording.

Think about your responses so that you are ready if someone gives you a reason to ignore the policy.

What if I'm in a situation that this policy doesn't cover?

Think about the situation. Compare the action you are unsure about to the steps below.



If “**Yes**” to all, then you are likely OK to proceed.

If you are **not sure**, seek guidance from others.

If there are all “**No’s**”, don’t do it. Think about how you might reply to reasons and rationalizations you might hear for why you should do it.

[INSERT GOVERNMENT NAME]'s Policy on Making Gifts With [Insert Government Name]'s Public Funds

I commit to join my colleagues at [insert government name] in following our policy on making gifts with [insert government name]'s public funds.

X _____

Why do we have this policy?

Our funding comes mostly through taxes. Citizens must be able to trust that their taxes will be used for the good of the community. Taxpayer money should not be used to unfairly benefit private groups or persons or be redirected from the critical public services that taxpayers expect.

What is our policy?

The elected officials and staff of [insert government name] should not use [insert government name]'s resources to make charitable donations or gifts to other parties. This includes anything paid for with taxpayer money such as equipment, vehicles, supplies, staff time, and buildings.

What else do I need to know?

A donation or a gift is any offer of our resources to another party where [insert government name] does not receive any good or service in exchange for the resources given. Even if the other party will make a “moral” or “socially beneficial” use of the resources, it is still considered a gift.

However, [insert government name] may award grants to private or nonprofit groups. Grants are not viewed as a gift or charitable donation because there is a process used to decide how they are awarded. In cases where the federal or [state/provincial] government provides funding to [insert government name] for local grants, there are rules for how the funds must be used. Also, [insert name of governing board] must approve the grants.

[Note: If your government allows elected officials a choice to give gifts, you could note that in the policy here. Also state that the ability to give these gifts is limited to funds set aside for that purpose in the adopted budget and are subject to reporting requirements. You can also refer to any other policies you have that address gifts by elected officials more specifically.]

Waiving taxes or fees that are normally charged for a service we provide is viewed as a gift.

Employees should never feel pressured to donate funds to any cause. Members of [insert government name] in a supervisory or decision-making position should never ask for donations from staff.

Use of staff time for political purposes, such as campaigning, is not allowed.

Staff time should not be used to conduct charitable activities for other groups.

What reasons and rationalizations do I need to watch out for?

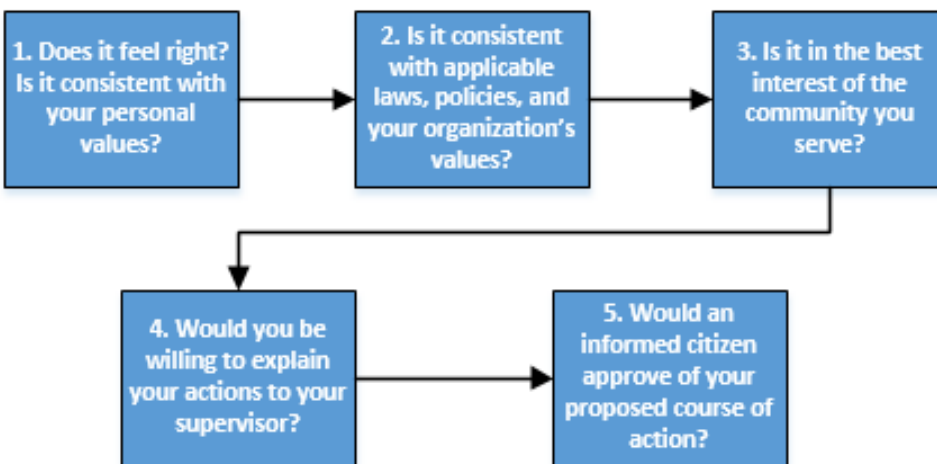
You might hear some reasons why it would be OK to ignore this policy. It is not OK. Here are some reasons you might hear and examples of a right response.

- **Reason:** It's a small gift, so it is not a big deal.
- **Right response:** I know it might not seem like much, but small things can be the start of big problems later. Let's not go down that path.
- **Reason:** It's a nice group that we are giving a gift to, so it is OK.
- **Right response:** Yes, they are a nice group; however, we only have so much money in our budget. The community expects us to use that money to provide important public services. I think we should stay focused on the critical work that we do.
- **Reason:** I know I shouldn't make this gift (like spending work time doing the job of another group), but my boss wants me to.
- **Right response:** Your boss is violating our policy if he or she says you should make a gift of your professional (or personal) resources to another organization. If you make this gift, you both could be in trouble...and resources you spend on this other activity are resources not spent providing the services our community expects from you.

Think about your responses so that you are ready if someone gives you a reason to ignore the policy.

What if I'm in a situation that this policy doesn't cover?

Think about the situation. Compare the action you are unsure about to the steps below.



If "Yes" to all, then you are likely OK to proceed

If you are **not sure**, seek guidance from others

If there are many "No's", don't do it. Think about how you might reply to reasons and rationalizations you might hear for why you should do it.

[INSERT GOVERNMENT NAME]'s Policy on Vendor Relations and Gifts

I commit to join with my colleagues at [insert government name] in following our policy on vendor relations and gifts.

X _____

Why do we have this policy?

Our relationship with the vendors that serve [insert government name] is a high-profile opportunity to show our citizens that we protect their tax dollars. We can show that we use public funds wisely and the decisions we make about purchasing goods and services are fair and free of bias.

What is our policy?

You should never accept the following from vendors:

- Any gift of cash or that is like cash. For example, a prepaid debit card is like cash.
- An individual gift valued at more than \$[insert dollar amount]. This is any kind of gift, including but not limited to meals, tickets to concerts, games, etc.
- Gifts from one vendor with a total value of more than \$[insert dollar amount] in a year. Many small gifts are just as bad as one large gift.

What else do I need to know?

We must avoid special treatment of one vendor over another. Therefore, all officials and staff of [insert government name] should treat all vendors the same.

Even the appearance of dishonesty or unfairness can tarnish our reputation. If you are involved in buying goods or services, your personal reputation could be harmed if people suspect that the process of buying them is unfair or “rigged.” Here are ways you can avoid harming your own reputation or the reputation of [insert government name].

- You should never accept an anonymous gift in any amount. If you don’t know who sent it, you don’t know what their motives are.
- You should never ask for gifts or favors from any vendor.
- Gifts might be disguised as an “award” or recognition for your public service. This is still a gift and should be treated like one.
- Gifts might be given as a “prize,” like as part of a raffle. This is still a gift.
- You might be in a questionable situation that is not covered by this policy. Refer to the chart at the end of this policy for help.

What reasons and rationalizations do I need to watch out for?

You might hear some reasons why it would be OK to ignore this policy. It is not OK. Here are some reasons you might hear and examples of a right response.

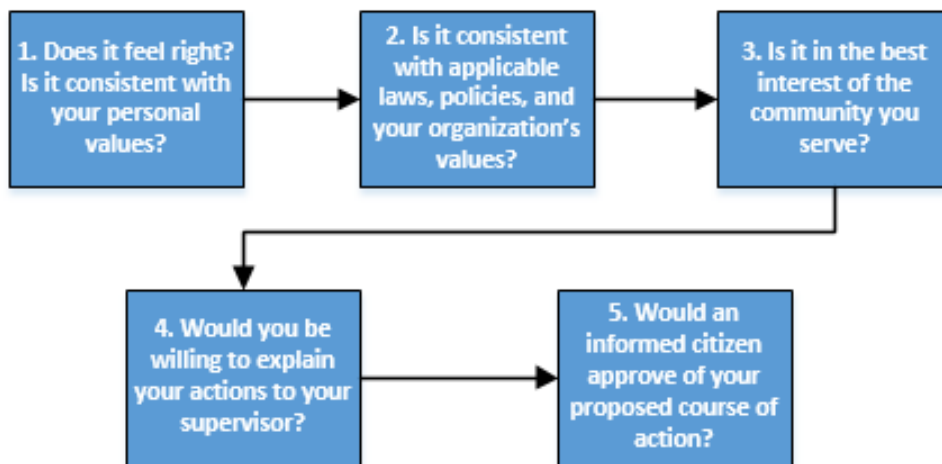
- **Reason:** It’s really OK that you take gifts. Everyone does it. It is even expected.

- **A right response:** We do business with many vendors each year. The vast majority never give gifts to officials or staff, so if I were to accept a gift from one vendor, it could appear that we unfairly favor that vendor.
- **Reason:** It's a small gift. It won't hurt anyone.
- **A right response:** While I appreciate the gesture of the gift, even the appearance of unfairness could harm our reputation. For example, if a citizen were to see this gift, he or she might assume it is a sign of larger conflicts of interest.
- **Reason:** I don't decide whom we buy from, so it is OK for me to accept a gift.
- **A right response:** Citizens don't know who decides, so if one of us gives the appearance of unfairness, it makes us all look bad. Also, maybe someday you *will* be in a position to decide whom to buy from. You wouldn't want to risk your reputation over a vendor's gift.
- **Reason:** I know I shouldn't take this gift, but I don't want to make a fuss and make waves in my department.
- **A right response:** That is a difficult problem. In the end, your department will be much better off if it keeps a reputation for fairness when buying goods and services.

Think about your responses so that you are ready if someone gives you a reason to ignore the policy.

What if I'm in a situation that this policy doesn't cover?

Think about the situation. Compare the action you are unsure about to the steps below.



If "Yes" to all, then you are likely OK to proceed

If you are **not sure**, seek guidance from others

If there are many "No's", don't do it. Think about how you might reply to reasons and rationalizations you might hear for why you should do it.

I'm unable to make changes to the copy above because it's an image. The word "the" should be the word "then" in the first line, periods are missing, etc. Also, per my previous comment, I wonder if the word "rationalizations" would be considered redundant. Is the word "reasons" enough? Please see my suggestion below.

If your answer is "yes" to all, then you are likely OK to proceed.

If you are "not sure," seek guidance from others.

If you have several "no" answers, don't do it. Think about how you might reply to the reasons you might hear for why you should do it.



Code of Ethics

CITY OF SAN MATEO



CALIFORNIA SOCIETY OF
MUNICIPAL FINANCE OFFICERS



We, the government finance officers of the United States and Canada, have a deep and abiding desire to show that we are worthy of the **sacred** trust that the communities we serve have placed in us. As a member of my government's finance office, I commit to living the following values to show that I am worthy of that trust.

INTEGRITY AND HONESTY

Integrity and honesty are the foundation on which trustworthiness is built. It means people can believe what I say, I act in accordance with my deepest values, I put principle ahead of my own ego, and I do the right thing even when it is hard.

PRODUCING RESULTS FOR MY COMMUNITY

Public finance offices have an important job. Doing that job well honors the trust the public has placed in me.

TREATING PEOPLE FAIRLY

Local governments depend on trusting relationships. Therefore, I will treat people fairly and develop processes and procedures that are fair.

DIVERSITY AND INCLUSION

Embracing diversity and fostering inclusiveness helps finance offices cultivate organizations and promote policies that reflect the communities they serve. When people feel included, they will see that I am concerned for their wellbeing, and that shows I am worthy of their trust.

LIABILITY AND CONSISTENCY

When I consistently apply my standards – especially to myself – I honor my commitment to the community I serve and make it easier to do the right thing even when faced with challenging circumstances.