
Footnotes

Inside this issue

Calendar

pg.3

Grants & Scholarships

pg.3

Meet Your Board

pg.4

Award Nominations

pg.5

Board Nominees

pg.6

PAFR Award - What is it?

pg.8

Letter from the President.....

Hello everyone, summer is almost gone and the Board and CGFOA/CMCA conference committee has been busy this year streamlining our processes to make our 2016 conference paperless. We have changed vendors to better accommodate this huge change in how we do business. This is exciting and we are looking forward to less paper in the future. Not only will we manage all registrations on line but we will be also be tracking attendance electronically. No more signature sheets at the back of the room, we will be scanning badges as you exit the classrooms. Be patient this year, it will all be new to all of us. Our volunteers and moderators will be asked to participate in more extensive training so make sure you attend the class on Tuesday so you are up to speed. And as always thank you for your participation.

Keep in mind this is the last joint conference with the Colorado Municipal Clerks Association, so make sure you exchange information with attendees you have become friends with over the years. I personally am sad to see the relationship end. With that said the change was inevitable with increased attendance it became much more difficult to find locations that would support our joint group.

Planning for the 111th Annual National GFOA conference scheduled for May 21-14, 2017 at the Colorado Convention Center is underway. A committee from CGFOA is working with the national committee to make it a great conference. This is a fantastic opportunity for government employees who normally would not get a chance to attend a national event, so make sure you keep informed and share this information with others in your organization. Information below on registration and First-Time Conference Attendee Scholarship.

Registration will open in the fall at www.gfoa.org.

First-Time Conference Attendee Scholarship

GFOA's Executive Board will be awarding fifty scholarships per state or province to first-time conference attendees who are GFOA active (government) members. The scholarship waives the conference registration fee to give those individuals who have never attended a GFOA conference an opportunity to do so. For information on how to apply for a first-time conference attendee scholarship, please [e-mail First Annual Conference Scholarship](mailto:FirstAnnualConferenceScholarship).

Letter from the President (continued)

Registration is now open for the CGFOA conference in Grand Junction, so don't miss the opportunity to apply for scholarships to help with cost of attendance. The conference theme will be "Come to the Wild West for a Monumental Experience". Remember it's our final conference with the Colorado Municipal Clerks Association so let's make it the best ever. The conference sessions are well rounded, the food is going to be fantastic, and the location is outstanding. Thanks again to the Host Planning Committee for putting together some great events.

For those of you who are hesitant to attend the conference because of driving through the mountains, Amtrak is a great alternative. I have done the trip and the scenery is fantastic. I looked at the schedule and I think it works well with the conference. Departs Denver around 8:00 am and arrives in Grand Junction at 4:00 pm. Depart Grand Junction around 10:30 am and arrives in Denver around 7:00 pm, cost is approximately \$120.00. Make it a group experience. See you in Grand Junction.

"Never allow waiting to become a habit. Live your dreams and take risks. Life is happening now."

Judy Dahl, Business Manager
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Cvent

Thank you for your patience over these past few months and thanks in advance for your patience during the conference registration process. If you have attended a CGFOA event or already registered for the Conference you are aware that we made the move to a new platform for all of our events. The platform is incredibly rich and challenging to manage. If you find a mistake, please send me an email and understand that this is all new to me and it could take me a while to figure out how to fix the error. Thanks for your understanding!

Just like with RegOnline, we have some issues with emails from Cvent going into spam folders. Additionally, we have a new opt-out feature in all emails sent through Cvent. I would ask you to please scan your junk mail folders for any emails with 'cvent' in the address line and mark them as coming from a safe-sender. Please also keep in mind that if you choose to opt-out of emails from Cvent you will no longer receive any emails from CGFOA regardless of your membership status. Again, please be patient while I learn how to administratively adjust and fix any problems that may arise.

CGFOA Calendar of Events

September, 2016

09/16/16 1:00 PM

COSO Internal Control – Integrated Framework (2013)

09/21/16 - 9/23/16 **SDA Conference**

09/23/16 8:00 AM **CPFO Testing**

October, 2016

10/04/16 12:00 Noon

Setting Up an Internal Audit Department – Webcast

10/06/16 1:00 PM

Making the Transition from Private to Public Sector Accounting – Frisco

10/27/16 8:00 AM **Auditor 101 and 102**

November, 2016

11/15/16 - 11/18/16 **CGFOA/CMCA Annual Conference**

December, 2016

12/2/16 4:00 PM **Holiday Reception - Denver Union Station**

Go to www.cgfoa.org - Opportunities - Calendar of Events to register for any upcoming events!

Grants and Scholarships

CGFOA has generous grants and scholarship programs available to members:

Conference Grants
[Apply Here](#)

Education Grants are available to those taking advantage of CGFOA education throughout the year
[Apply here](#)

CPFO Reimbursement Grants (NEW!)
[Apply here](#)

George Nielsen Public Investor Scholarship (Due September 30, 2016)
[Apply here](#)

Careers and Outreach Scholarship (Due September 30, 2016)
[Apply Here](#)

Is a Tax Person Ever Off Duty? Also Statistical Sampling Using Excel Still Has Room for You!

Hello, everyone! Do you ever catch yourself thinking like you're on the job while you're on...vacation? I thought so! As a transaction tax professional, I like to think my branch of the government finance tree is the nuttiest, absolutely unable to turn off the "tax-brain." Driving down the street in my jurisdiction on any given day, I always look at the names of businesses, then check the accounts when I go back, to make sure that the one or two or ten that stood out this day are licensed and in compliance tax-wise. That's natural, right? Right? Please tell me I'm not alone!

Oh but, gosh, the fun doesn't stop there. While on vacation recently in such exotic locales as the Utah and Nevada outback, I checked receipts for tax. Yep, there I was in Ely, Nevada (to get there just take I70 and US 50 over mountains, desert, mountains, desert, mountains, desert, and finally mountains) at a tiny old-style grocery store, bakery and taxidermist (this is true!), watching the tax handling of my purchases. Oh, tax-brain, stop!

On that note, cheers, cheers, and by the way, this was a longish lead-in to the Statistical Sampling for Sales and Use Tax Audits class coming up in Wheat Ridge on September 19th through 22nd, at the Rec Center. The class still has room! You get the latest and greatest new Excel application built by the Multistate Tax Commission and exhaustively exhausting training. It's a great class, I've taken it and use the program when we have audits large enough to do so. It tested out accurate to within a couple of hundred bucks against data from a dreadful detailed audit, so it seems pretty good. If you're interested, call Sherry Tiggett at the MTC for late registration. I'm sure she'd be delighted. You can reach her at 202-650-0296.

Meet your Board Members

Hello current and potential CGFOA members. My name is Lore (pronounced just like Lori) Nusser. I have been a member of CGFOA for almost 3 years now and this is my first as a board member.

I was born in Yuma CO and raised in Wray. I graduated from Wray High School with dreams of being an anthropologist. But family life made that an impracticality. So I decided to go in to business administration as they are such similar fields. I received my associates degree from Crowder College in Neosho MO where I worked as the financial aid secretary. My family & I then moved to Nebraska to help take care of my grandparents. I earned my bachelors from the University of NE at Kearney switching my major to accounting because, basically, I could graduate faster in it than general management. One of my classes was a governmental accounting class & I fell in love with it. So I joined an accounting firm specializing in governmental accounting to begin my post graduate career.

After my grandfather passed away I decided to move back to Colorado to be closer to the rest of my family. I became Apex (at that time North Jeffco) Park & Recreation District's senior accountant and have been there since. While there I have earned two master's degrees, one in accounting and one in public administration, from Keller Graduate School of Management and I am now the Accounting Supervisor for the district. I love everything about working for a government, from the providing a service attitude to the family atmosphere. I know I will remain in the public sector for the rest of my professional career and am beginning the CPFO testing.

I have three daughters and one step-daughter ranging in age from almost 21 to almost 10. My oldest daughter lives and works in Yuma. My second daughter is a PFC in the Army currently stationed in South Korea. My youngest just began her freshman year in high school. With, my step-daughter just beginning 4th grade. We love spending as much free time as possible camping and 4 wheeling in the mountains. We hope to be able to buy land near Buena Vista to retire to someday. My husband has been with Staples for 24 years and is a transportation analyst.

I look forward to meeting and getting to know as many of you as possible.

Conference Registration is OPEN

And you will immediately notice that we are using the new Cvent platform for registration processing. Some things to keep in mind:

- Please take the time to print the Attendee or Sponsor/Vendor Packet to ensure you correctly process your registration. Mistakes are always fixable, it may just take a while for me to figure out how to fix it!
- You need to have the hotel codes (from the packets) or you will be told there are no rooms available.
- Do not let cost keep you away from attending the conference. Members in good standing who demonstrate a legitimate need are eligible for grants to attend the conference. The application is in the attendee packet.
- Conference information is here: <http://www.cvent.com/d/wvq8sv>

Congratulations Evelyn Law

After a career that spanned 39 years, 3 states and 2 countries (U.S. and Germany), Evelyn Law (partner with RubinBrown LLP) is retiring, effective September 1, 2016. Evelyn has worked with the Colorado public sector and CGFOA since she joined Bondi & Co. in 2005, continuing with this specialty after the Bondi/RubinBrown merger in 2011. However, this career focus on public sector began with her first professional job at a small CPA firm in Junction City, Kansas, in 1977. She also gained hands-on experience as an accounting supervisor and internal audit manager for Orange County, California, for 11 years and an internal audit supervisor for the Federal Reserve System for 9 years. Evelyn has been a speaker at multiple CGFOA conferences and served for several years on the Education Committee. She sends her appreciation to all her CGFOA friends whom she greatly enjoyed working with all these years! She will miss everyone!

CGFOA AWARD NOMINATIONS

The Colorado Government Finance Officers Association recognizes its members each year by offering two types of awards. The Awards Committee is now seeking applications for the awards. Both awards offered by CGFOA help further the purpose of the organization by improving the practice of government finance and sharing of information. Please consider nominating individuals you see making significant accomplishments in government finance or programs that have improved the practice of government finance. It is important to recognize those that provide guidance to their fellow officers and promote high quality governmental service.

CGFOA recognizes an individual each year as the **Finance Officer of the Year**. This award is made to a Finance Officer who through their actions has made outstanding contributions that further the goals of CGFOA. The general criteria for the award is as follows: 1. Extensive involvement in furthering the role of the Finance Officer in their own organization, 2. Significant accomplishments in their role as a Finance officer for their own organization including significant efforts, project reports, policies and procedures, automated systems or technology, 3. Extensive involvement or leadership in the CGFOA, 4. Involvement or leadership at a national level through GFOA, GASB, or AICPA, 5. Significant efforts related to state legislative matters, implementing new state constitutional or statutory requirements, or lobbying efforts consistent with the goals of the CGFOA when appropriate.

CGFOA also recognizes the achievements of its members for significant contributions. The **Significant Contribution Award** is intended to recognize projects or programs that are original and represent a significant contribution to the field of government finance. These are projects or programs that would benefit other organizations if implemented. If your organization has developed a project or program that you feel qualifies as a significant contribution in the field of government finance please submit a copy of the program along with the application form for consideration. The categories eligible for awards are: 1: Budget and Financial Planning, 2: Capital Financing and Debt Administration, 3: Accounting, Auditing and Financial Reporting, 4: Cash Management and Investments, 5: Pensions and Benefits, 6: Financial Management, 7: Application of New Technologies.

Submit your nominations here: <http://www.cgfoa.org/Applications/AwardNominations.aspx>

CGFOA Election Just Around the Corner

Special thanks to the Nominations Committee, chaired by Jeff Edwards for putting together the following slate of officers. Elections will be held electronically in early October. The positions open for election this year include Vice President, Treasurer, and two Directors.

Running for Vice-President:

Olga Fujaros , Budget and Logistics Manager, Arapahoe County Sheriff's Office

Historical involvement in CGFOA:

Active member since 2007. Past member of CTAC. Attended several conferences and trainings.

Reasons for running for the Board:

As a member of CGFOA board, I will have an opportunity to share my business and life experience to benefit the association. I will help create stronger ties between the board and the members of CGFOA. In addition, I will be able to work alongside other members to continue building the strong base that already exist at CGFOA.

Running for Treasurer

Sue Austin, Sales Tax Audit Supervisor, City of Arvada

Historical Involvement in CGFOA: My involvement in CGFOA is through attending the yearly conferences; I have also been involved in CTAC for many years.

Reasons for running for the Board: I would like an opportunity to serve as Treasurer, as I believe I have the skills and a strong desire to fulfill the responsibilities that are required in this position. I am a CPA and have been auditing for the City of Arvada for the past 20 years. I believe my career success and longevity with Arvada has been the result of working for a strong organization and with great colleagues, as well as finding each and every day to be rewarding and challenging.

My rewards come when I get up each day and live my purpose to serve. Whether it is training and coaching my direct reports, auditing businesses for compliance or educating a taxpayer, I know for sure that I have found my niche. In addition, every day brings challenges, which is my opportunity to grow, learn and then share the knowledge.

I have yet to serve in any capacity for CGFOA, but would like an opportunity to do so which is why I am submitting my name as a candidate for the CGFOA Treasurer. I believe I bring the skills and a strong desire to fulfill the responsibilities that are required for this position. I hope you will consider me for your next CGFOA Treasurer.

Running for Board of Directors

Jeff Cadiz, Revenue Manager, City of Centennial

Historical involvement in CGFOA:

Member of CGFOA since 2009

CTAC Co-Chair 2012; 2016

CTAC Education Committee 2010-2016

CGFOA Education Committee 2012 - 2016

Reasons for running for the Board

I am running for this position because I would like to contribute to the future of CGFOA and make a difference for an organization I feel passionate about. I have been involved with CGFOA for over 7 years. CGFOA has provided me with instrumental education, networking opportunities and resources. I am excited to run for a Board Member position to continue to give back to the organization that has helped me in many ways. I believe I can provide valuable input to continue the positive direction of CGFOA. My experience with CGFOA and leadership skills has prepared me for this opportunity. I would appreciate your support and if elected, I will work hard for this organization.

CGFOA Elections (continued)**Running for Board of Directors****Steve McFarland, Finance Director – City of Lafayette (2016), Finance Director – Estes Park (2005-2016)***Historical involvement in CGFOA:*

I have been involved with CGFOA through networking and educational opportunities (classes, golf outings, other gatherings) since I began working in the public sector in 2005. I served on the Fall Conference Committee in 2012, and in 2015 joined the Education Committee.

Reasons for running for the Board:

I am running for a seat on the CGFOA Board because I want to help continue the GFOA tradition of helping members to succeed in their careers in the public sector. I have found the CGFOA to be a terrific environment for educational opportunities, building friendships and exchanging information - all critical components of any successes that I have enjoyed as Finance Director. Having served as Finance Director in a mountain town and now a city on the Front Range, I think that I am developing a diverse background with a variety of experiences that may be of help to other CGFOA members. I think that serving on the CGFOA Board would be a tremendous learning opportunity for me, while at the same time would allow me to be an information source for others.

Running for Board of Directors**Dean Moyer, Director of Finance and IT, Town of Windsor***Historical involvement in CGFOA:*

I have been a member of CGFOA for more than 20 years. In the 1990s I was involved with the awards committee, chairing for a few years. For the past two years I have been a Board Member. If elected to a second term I can offer insight learned from 25 years in Colorado local government finance.

My experience began in 1990 in Wellington as the finance director. Since 1998 I have been the Director of Finance for the Town of Windsor, adding the IT responsibilities in 2007. There has been a great deal of change over these years and I have been involved in many projects and difficult situations. CGFOA and its members have been a great source of help over the years.

Reasons for running for the Board:

Recently there has been a wave of retirements of long time colleagues and with them a wealth of local government knowledge. I would like to contribute what I can to the organization so that the people coming up behind us can continue to build the profession. Thank you.

Running for Board of Directors**Danielle Tuscher, Sales Tax Auditor, Town of Parker***Historical involvement in CGFOA:*

I have been a CGFOA member continuously for the last three years. I attended the CGFOA conference for the first time in 2015 and the CGFOA board meeting held at that conference. I attended the CGFOA board meeting this July as well. I regularly attend the quarterly CTAC meetings and attended all CTAC meetings in 2016. I was a panel member at the CTAC meeting in February 2016 and have previously collaborated with other jurisdictions to present at CTAC meetings.

Further, I have five years of executive board member experience as vice president for a local nonprofit where I exercised fiduciary responsibility for a 3.8 million dollar budget operating in five metro locations with 49 FTEs.

Reasons for running for the Board:

The CGFOA trainings and networking events provide unique opportunities to collaborate with peers and I found that partnering with the clerks for our annual conference generated diverse perspectives. As we transition without a conference partner, maintaining this diversity will keep the trainings relevant. As a CGFOA board member, I will work to enhance diversity in trainings and by expanding membership. I represent the Town of Parker on the CML Sales Tax Committee. In this capacity, I am facilitating the implementation of standardized sales and use tax definitions in my jurisdiction. In general, trainings relevant to municipal tax professionals are limited. As a CGFOA board member, I will share information on CML projects to develop consensus amongst home rule municipalities and streamline how taxpayers interface with finance departments. The Town of Parker historically supports CGFOA and considers the organization a valuable resource for our staff. I will continue this legacy by promoting diverse perspectives and professional development through CGFOA events. I also look forward to promoting the annual GFOA conference amongst our members to increase attendance at next year's conference located in Denver.

Ballots will be sent to you electronically. Please submit your vote by the required deadline.

PAFR award: what is it, why go for it, & how to do it

The Popular Annual Financial Reporting (PAFR) awards program was established by the GFOA in 1991 in an effort to get state and local governments to pull out information from their annual CAFR in an easily **accessible** form for their general citizens without a financial background to better understand just how well the government is achieving the primary objectives of the government.¹ The primary qualification for achieving the PAFR award is to apply for and receive the CAFR award for the same reporting period.²

So, why would a government want to go for achieving the annual PAFR award? If you apply for and receive the annual CAFR award, there is basically one reason to go for the award: the hard work is basically already done. In the 2014 reporting period, 326 PAFR awards of excellence were given by the GFOA³ while 4,181 CAFR awards of excellence were given⁴. So, 3,855 governments have the opportunity to achieve an additional award of excellence. The regulations are already established for annual auditing and reporting requirements and the PAFR just pulls from that information. It would require staff to build a template to use each year for the reporting. But with the right technology, the additional work required after the initial set up would be well worth the effort.

Another good reason to go for the PAFR award is it increases transparency, a huge **pushing point** for GFOA and GASB in recent years, by taking the financially technical information provided in the CAFR and transforming it in to information a normal citizen not educated in financial reporting rules can understand. This makes the average citizen able to see in very clear and vivid form whether the government is actually achieving the primary objectives established for that government by its citizens. Increased transparency is a critical point for any government wanting to obtain any type of debt financing in the future.

Achieving the PAFR award also **shows** the government has placed an emphasis on excellence in its staff's training, education, and quality, not just in the financial reporting area but in the operations areas too. The easy to understand format allows the government to easily show its citizens and regulators they are achieving the primary purpose and goals of the district. This is achieved not through financial numbers but with operating indicators established for each department relating their individual primary function and the exact numbers showing their efforts to achieve that function.

So, you've decided you want to start providing a PAFR for your citizens and apply for the award. How do you go about publishing? The first place to start is contacting your marketing or public relations department. Many governments already publish some type of annual report to its citizens. Why duplicate work already performed when you can combine the efforts and create one publication that accomplishes the goals of both departments.

The next step would be to analyze the technology needed to get out a final product. Do you already have software that can create the report desired? Or will software need to be purchased? If it needs to be purchased to you have the funds and skills to purchase and use the desired technology. This is another area the marketing or public relations department could come in handy.

(Continued on page 8)



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More about the Conference...

You will notice that one of the questions we ask when you register for the conference is your jacket size! This year's attendee gift is a Polyfleece Jacket. The jackets run just a bit small, so keep this in mind when you indicate your size. We will order the jackets in early October, so the earlier you register the more likely it is that we will have the appropriate sizes for everyone!

We will also be rolling out a new CPE/CMC/MMC attendance tracking system. You'll need to have your code scanned at every session you attend. We will still make available the self-tracking forms (on the conference app) because we understand there may be a few hiccups. Thank you in advance for your patience during this start up year!

Finally, we will send you the app before the conference starts. We **strongly** encourage you to download the app and get comfortable with navigation before the conference starts. There will be no books or handouts at the 2016 conference (really!).

PAFR Award (continued)

If they already have the technology and staff with skills to create the desired document, there is no need for duplication. This would free up the finance staff to compile the information needed and not expend unnecessary time formatting a document to meet the marketing requirements.

The last step would be to determine how you want to disseminate the report to your citizens. The best practice would be to publish in as many formats as feasibly possible. The easiest way would be posting the report to your government's website. But how many citizens actually would take the initiative to go to the website and look up the report. Emailing the report to all citizens you have an email address for is possible. Posting a notice or link in any type of newsletters distributed is always an option too. Lastly, do you want to print off hard copies of the report to hand out upon requests or mail the report to citizens.

Beginning the annual PAFR process requires detailed planning. But through the use of inter-departmental communication and work already performed, the undertaking can be a resounding success creating a more transparent and open governmental entity.

Special thanks to Lore Nusser, Apex Park and Recreation and CGFOA Board Member, for submitting this article.