

DEPARTMENT HEAD REPORT

Clerk's Office

April 16th, 2024

Since the last Department Head Report to the Okanogan City Council, the Clerk's Office has:

1. Budget

- Posted Vouchers for 2nd Council April 2024
- Paid Vouchers for 1st Council April 2024

2. Clerk Duties

- Distributed Correspondence and Agenda Items

3. Other

- Received in Various Funds (Building Permits, Taxes etc.)
- Made Daily Bank Deposits
- Attended demonstration for credit card processing
- Responded to Public Records requests

4. Payroll

- Completed 1st Payroll for April 2024
- Completed quarterly taxes
- Assisted seasonal hires with new hire paperwork
- Entered seasonal hires into payroll system

5. Planning/Building

- Assisted Building Official with various issues
- Assisted Planner with various issues
- Attended Planning Commission Meeting

6. Utilities

- Updated Utility Accounts
- Printed & Mailed April Delinquents
- Updated Website

7. Sports Complex

- Updated Plex Calendar

8. Wellness

- Scheduled June Wellness Event – Picnic in the Park

9. Clerk Treasurer

- Attended Washington Public Treasurers Association Conference (Highlights on next page)
- Completed quarterly report for county ARPA grant

Washington Public Treasurer's Association Conference Highlights

Intro to Debt Financing

Attended presentation with a Bond Attorney, A Financial Advisor and a Program Manager from Washington State Treasurer's Office. Reviewed debt financing options available for local governments. Discussed the different types of General Obligation Debt. Unlimited Tax General Obligation (UTGO) Bonds require a 60% yes vote and increase property taxes for residents of the city. Limited Tax General Obligation (LTGO) Bonds are voted on by council and must be repaid with existing revenue sources. Also discussed Revenue Debt, Local Improvement Districts, and different types of government loans. Learned of a resource through Washington State Treasurer's Office that has a listing of available grants and loans. Reviewed best practices for debt policies and certification of policy through WPTA.

MRSC Finance Hot Topics

Two MRSC experts reviewed the most common inquiries they receive. Topics included Lodging Tax, REET (real estate excise tax), Gift of Public Funds, Budgets, Utilities and other miscellaneous topics. This was an interactive class – a scenario was posed to the group and we gave our thoughts on how the situation should be handled. The experts would then provide the response given and explain how they arrived at their responses, including relevant RCWs.

Running a Successful Levy and Bond Campaign

Heard from a Compliance Officer at the Public Disclosure Commission the guidelines for Local Officials and Employees who engage in Election Campaigns. Discussed use of public facilities to support or oppose a candidate or proposition, use of "Fact Sheets", duty to inform the general public of the operational and maintenance issues we face, and the rights of elected officials and public employees as private citizens. Learned of new legislation requiring members of a "Pro" committee to reside within the boundaries of the jurisdiction of the ballot campaign.

Cash Handling – Internal Controls

An Assistant Director from the Center for Government Innovation, a sector of the Washington State Auditor's Office, provided best practices and tips for preventing fraud and theft during the cash receipting process. We explored how to break the "Fraud Triangle – Pressure, Rationalization and Opportunity" by eliminating the opportunity side of the triangle through policies, training, and segregation of duties.

Minimizing ACH Fraud Risks

Nearly \$80.1 Trillion Dollars were moved through the ACH system in 2023. There were \$2.9 Billion Dollars in losses from social engineering, phishing, and business email compromises. 3.4 Billion Spam emails are sent every day. These are some of the facts shared with us to demonstrate just how prolific this issue has become. Fraudsters are becoming more sophisticated in their scams through the use of technology and artificial intelligence. We discussed best practices to prevent fraud, including banking fraud

prevention services, segregation of duties, and a robust verification process for ACH transactions.

First Amendment Video Audits – Best Practices for Local Government

Attended session with a King County Superior Court Judge to learn best practices when first amendment auditors are filming government officials. Discussed public versus private spaces and what constitutes illegal harassment or threats. Explored several reasons for the audits and practical tips for respecting the rights of all involved.

Managing your Investment Portfolio

Discussed various investment options available to local governments and best practices for managing your portfolio. Explored how to present financial information in your reports and how to teach others about your portfolio for succession planning.