

## 2016 MTAW Spring Conference

### “GO GREEN”

Hello Everyone,

My name is Pamela Little and I am the Clerk-Treasurer for the Village of Chenequa. Last year at the MTAW Fall Conference in La Crosse, I was truly honored to be selected to receive the John Schlice Scholarship for the 2016 MTAW Spring Conference in Appleton. Let me share with you some of the education and happenings of the conference -

This year I decided to retake the New Treasurer Workshop. It had been four years since my first one and I felt a refresher was in order. The same fabulous team put this workshop on and was it great! It's interesting how things come together the second time around. I especially appreciated the new session on Special Assessments.

Conference Day - It was all about **GOING GREEN** at this year's Spring Conference. Of the 141 attendees, 30 were first timers. WOW! Did we ever grow! Most importantly, we *grew* through our educational sessions when finding out about:

- \$ Do we owe Green? Are you required to be registered to collect sales tax?*
- \$ How can we reduce losing the Green - How can we enhance our internal controls to improve measures on detecting, deterring and preventing fraud?*
- \$ Renewing our knowledge - What is the latest and greatest occurring at the State of Wisconsin that could impact municipal treasurers?*
- \$ Time is Money – How we can save time in Excel?*
- \$ Protect your Green – Watch out for those slugs – How can we minimize risks in personnel matters?*

Russ Bredeson, Field Auditor for the WI DOR presented the first session on *Wisconsin Sales Tax Requirements*. There were several great topics, including Construction for a Governmental Unit, Occasional Sale Exemption, and Sales & Purchases by WI Governmental Units. An exemption was created, effective January 1, 2016, under Sec. 77.54(9m) Wis. Stats., regarding the sale of building materials sold to a construction contractor who, in fulfillment of a real property construction activity, transfers the building materials to exempt entities if the building materials become part of a facility in WI owned by an exempt entity. This information will help with upcoming projects our village hall will have done this summer. I also enjoyed learning about a new law that will go into effect in 2017 regarding the Occasional Sale Exemption. (Will this change affect your municipality? Keep informed and updated on these changes by attending a conference.)

Dave Maccoux, a CPA with Schneck helped us understand fraud risks and the importance of internal controls. The only thing we can control in the “Fraud Triangle” is opportunity. Employers must limit opportunities. Internal controls fail due to limited resources and budget constraints. Having a strong internal control system in place and assessing your risk, will limit an employee's opportunity to commit fraud. Important issues discussed were: How can we better



monitor credit card purchases, unauthorized disbursements, and electronic transfers? How to recognize red flags, the profile of an embezzler, and payroll schemes. Most importantly, we learned some key ways to strengthen internal controls. (Come to the next conference to learn more!)

Always great to see at a conference is a representative from the DOR. This year we had Leah Foy, Director of Local Government Services (LGS) and Scott Shields, Director of Technical and Assessment Services. Ms. Foy reviewed most of the 27 Legislative law changes, LGS updates, and the State Debt Collection (SDC) program. Mr. Shields reviewed assessment standards and assessor requirements. (It's so important to stay on top of these ever changing requirements – don't miss the next conference!)

Our next guest was Chad Jarvi, President of Civic Systems. Mr. Jarvi did an excellent job on sharing some tips and tricks in Excel. I'm sure everyone came away learning at least one new thing. For me, it was flash fill, buttons, sparklines and slicers. Do you know what these are? (You might want to come to the next conference, just sayin...)

We then had an evening to rekindle relationships and start new ones. This year, we had an opportunity to refresh our spirit with *spirits!* The Appleton Beer Factory was the place to be. There was 85% of registered attendees who participated in this outing. A great time was had by all!

Our final presentation was from one of our favorites, Nancy Pirkey from Buelow Vetter Buikema Olson & Vliet, LLC. Accompanying Nancy this year was Mary Hubacher from the same law firm. Four topics were going to be covered in this session: Developing an Employee Handbook, FMLA, Wage and Hour Issues, and Personnel Audits. Nancy Pirkey started with the importance of a good employee handbook and how to develop and organize it. (Those slugs won't know what hit them.) Mary Hubacher was next with a presentation on FMLA. This is always a heavy topic for me because State law does not conform to Federal law. Confusion exists over whether every public employer is covered, regardless of size. Learning the requirements for FMLA is always an important topic for municipalities. We then moved on to Wage and Hour Issues. Exempt employees were defined (and it's not based on job title or salary) and learning the steps to take to prepare for the new Department of Labor (DOL) regulations was then reviewed. The State law hasn't been updated in 30 years. New DOL regulations are expected to be published this summer. Deductions, volunteers, merit pay and bonuses were then covered. Due to these great topics and amount of information they included, we were unable to complete this section and the next on Personnel Audits. (Bummer, I hope they come back this fall – see for yourself and plan on attending the conference!)

As you can tell, I really enjoyed this conference. I could share so much more but I want you to come and find out for yourself. Our Fall Conference is at the Chula Vista Resort in the lovely Wisconsin Dells, September 22<sup>nd</sup> and 23<sup>rd</sup>! See you there!