



City of Tacoma Government Performance and Finance Committee Minutes

747 Market Street Tacoma, WA 98402

Conference Room 248

December 07, 2016

4:30 PM

Chair Joe Lonergan, Vice Chair Marty Campbell,
Anders Ibsen, Robert Thoms, Mayor Marilyn Strickland (alternate)

Joint meeting with the Audit Advisory Board

Call To Order

Chair Lonergan called the joint meeting to order at 4:30 p.m.

Present: 4 - Campbell, Ibsen, Lonergan and Strickland

Absent: 1 - Thoms

Audit Advisory Board Members Present: Jones and Ball

Audit Advisory Board Members Absent: Larkin

Mayor Strickland, alternate, was in attendance.

Council Member Thoms arrived at 4:31 p.m.

Approval of Minutes

1. 16-1191 Approval of the minutes of the meeting of October 19, 2016.
2. 16-1192 Approval of the minutes of the meeting of November 2, 2016

MOTION: Council Member Campbell moved to approve the minutes of the October 19, and November 2, 2016 meetings.

SECONDED BY: Mayor Strickland.

ACTION: Voice vote was taken and carried. The motion was declared adopted.

Ayes: 4 - Campbell, Ibsen, Lonergan and Strickland

Absent: 1 - Thoms

Briefing Items

3. 16-1193 2016 Entrance Utilities Audit [Julie Desimone, CPA, Moss Adams]

Council Member Thoms arrived here at 4:31 p.m.

At approximately 4:31 p.m., Julie Desimone, Moss Adams, provided an overview of the 2016 entrance utilities audit. She discussed the service team members, communication, phases of the audit, timeline, scope of service, responsibilities under auditing standards, management's responsibilities, areas of emphasis and risk assessment, and concluded by reviewing the new accounting standards.

Discussion ensued regarding challenges, changes from 2015 to 2016, new accounting standards, and fiscal impacts.

4. 16-1194 2015 Federal and Financial and 2014 Accountability exit interview
[Susan Calderon, Assistant Finance Director, Finance Department and
Linda Mastin, Washington State Auditor's Office]

At approximately 4:53 p.m., Susan Calderon, Finance, provided a brief overview of the accountability, financial statements, and federal audits and introduced Joanne Klein and Linda Mastin, Washington State Auditors Office. Ms. Mastin discussed the 2014 accountability audit, including department and legal compliance audit, results, and related reports. She then reviewed the 2015 financial statements audit and federal single audit, including the scope, highlights, financial and federal reports, required communications, programs audited, and concluded by reviewing the Washington State Auditors Office contact list.

Discussion ensued regarding issues, financial reports, and the 2015 draft version of the financial and federal reports.

Topics for Upcoming Meetings

5. 16-1209 December 21, 2016 - Cancelled
January 4, 2017 - Radio System Cost Sharing and Access Fees

David Nash-Mendez, Committee Liaison, stated the next meeting will be held on January 4, 2017, and will include the radio system cost sharing and access fees. He stated the December 21, 2016 meeting has been cancelled.

Discussion ensued regarding topics scheduled for the January 4, 2017 meeting.

Other Items of Interest

There were no other items of interest.

Public Comment

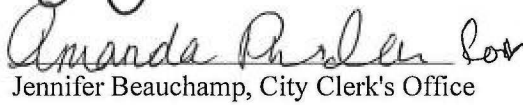
There was no public comment.

Adjournment

There being no further business, the joint meeting adjourned at 5:12 p.m.

A handwritten signature in black ink, appearing to read "Joe Lonergan", written over a horizontal line.

Joe Lonergan, Chair

A handwritten signature in black ink, appearing to read "Amanda P. Beauchamp", written over a horizontal line.

Jennifer Beauchamp, City Clerk's Office