



City of Tacoma Government Performance and Finance Committee Minutes

Dial: 253-215-8782 Meeting ID: 844 1669 0206

Webinar Link: www.zoom.us/j/84416690206 Passcode: 614650

December 07, 2021

10:00 AM

Chair John Hines, Vice Chair Lillian Hunter, Robert Thoms,
Kristina Walker, Keith Blocker (alternate), Mark Patterson (ex officio)

Call To Order

Chair Hines called the meeting to order at 10:12 a.m.

Roll Call

Present: 3 - Hines, Thoms and Walker

Absent: 1 - Hunter

All Council Members participated virtually.

Ex Officio Member Mark Patterson was also in attendance.

Approval of Minutes

1. [21-1211](#) Minutes for the meeting of June 15, 2021

MOTION: Council Member Walker moved to approve the minutes of the June 15, 2021, meeting.

SECONDED BY: Council Member Thoms.

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

Ayes: 3 - Hines, Thoms and Walker

Absent: 1 - Hunter

Briefing Items

2. [21-1212](#) Interviews for the Board of Ethics
[Doris Sorum, City Clerk]

At approximately 10:13 a.m., Doris Sorum, City Clerk, informed the Committee they would be interviewing three applicants for the Board of Ethics, that there are two positions available, and that Adrian Lavergne and Glen McCallum withdrew from consideration.

The Committee interviewed Steve Krupa, Josiah Martinez, and Diane Tilstra.

Discussion ensued regarding the purpose of the Board of Ethics, the questions applicants were asked, and the qualifications of applicants.

MOTION: Council Member Walker moved to recommend the appointment of Diane Tilstra to the Board of Ethics to serve a three-year term, effective January 1, 2022, to expire December 31, 2024.

SECONDED BY: Chair Hines.

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

Ayes: 2 - Hines and Walker

Nays: 1 - Thoms

Absent: 1 - Hunter

MOTION: Council Member Walker moved to recommend the appointment of Steve Krupa to the Board of Ethics to serve a three-year term, effective January 1, 2022, to expire December 31, 2024.

SECONDED BY: Council Member Thoms.

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

Ayes: 3 - Hines, Thoms and Walker

Absent: 1 - Hunter

3. [21-1214](#) Moss Adams 2021 Entrance Conference
[Susan Calderon, Assistant Director, Finance]

At approximately 10:48 a.m., Susan Calderon, Assistant Director, Finance, provided opening remarks and introduced Olga Darlington, Partner, Moss Adams LLP. Ms. Darlington presented the 2021 audit entrance conference, including an agenda, the 2021 Service Team leads, the scope of services and deliverables, audit timing, planning and risk assessment, the consideration of fraud in a financial statement audit, the audit process, the areas of audit emphasis, and the documents containing audited financial statements and an independent auditor's report.

Discussion ensued regarding input from the Audit Advisory Board before the conference is completed, high risk areas, fiduciary and custodial funds, the Washington State Department of Ecology's acceptable use policy, and uncollected account balances.

4. [21-1213](#) Monthly Budget Update
[Hayley Falk, Lead Management Analyst, Office of Management and Budget]

At approximately 11:11 a.m., Hayley Falk, Lead Budget Analyst, Office of Management and Budget, presented a monthly budget update, including a new shortcut to the Monthly Financial Report tool on the City's website, cityoftacoma.org/budgetdashboard; the mid-biennium budget modifications will be added to the report in January 2022; the General Fund has a net positive position for October 2021; revenue variances; and Tacoma Venues and Events funds, noting Cheney Stadium and the Greater Tacoma Convention Center.

Discussion ensued regarding whether budget expectations will be reset for the 2023-2024 budget cycle, and the cause of the spike in revenue for Cheney Stadium.

5. [21-1215](#) Resolution No. 40884 - Cancellation of Amounts Due per TMC 1.06.226
[Susan Calderon, Assistant Director, Finance]

At approximately 11:18 a.m., Ms. Calderon presented Resolution No. 40884, regarding the cancellation of amounts due per Tacoma Municipal Code Section 1.06.226, including the purpose of the resolution, common practice, typical amounts, and current outstanding balance amounts.

Discussion ensued regarding whether Committee action is required.

Topics for Upcoming Meetings

- 6. [21-1216](#) December 21, 2021 - Cancelled

Ted Richardson, Committee Liaison, stated the December 21, 2021, meeting has been cancelled.

Other Items of Interest

Andy Cherullo, Director, Finance, gave an update on Resolution No. 40883, regarding reimbursement from bond proceeds, including background information and the purpose of the resolution.

Discussion ensued regarding what the capital expenses listed in the resolution are, whether these are planned or unplanned expenses, who will be presenting the resolution at the City Council meeting, timing of this resolution, and whether this resolution was on the December 7, 2021, City Council Agenda prior to today.

Public Comment

There was no Public Comment.

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Committee Members expressed appreciation to outgoing Council Members Hunter and Thoms for their work on the Committee, and for the work of Council Member Hines as Committee Chair.

Adjournment

There being no further business, the meeting adjourned at 11:33 a.m.



John Hines, Chair



Jered Lobban, City Clerk's Office