



**TO:** Elizabeth Pauli, City Manager  
**FROM:** Susan Calderon, Assistance Finance Director/Controller  
**COPY:** Government Performance and Finance Committee and Audit Advisory Board, Andy Cherullo, Committee Executive Liaison, D'Angelo Baker, City Council Assistant  
**PRESENTER:** Olga Darlington, Moss Adams LLP  
**SUBJECT:** Moss Adams 2024 Audit Entrance Conference  
**DATE:** January 21, 2025

**PRESENTATION TYPE:**  
Informational Briefing

**SUMMARY:**

The Audit Advisory Board meets as needed to review communications from external auditors. At the January 21, 2025 meeting, Moss Adams will conduct the 202 audit entrance conference with the Board. The Audit Advisory Board should receive the reports, discuss any matters of interest with the external auditors, and provide the auditors or staff with direction regarding upcoming audit work.

**BACKGROUND:**

The Audit Advisory Board supports the Government Performance and Finance Committee in carrying out its audit advisory, oversight and liaison functions. These functions include: ensuring coordination of audit needs and working with the independent auditors; making audit management recommendations; and acting as liaison between the City Council and the office of the City Manager with regard to the audits of programs, functions, and activities.

**ISSUE:**

An audit entrance conference is an opportunity for the auditor to present their audit plan and seek feedback. Moss Adams is preparing for 2024 audit work for the Tacoma Public Utilities (Power, Water, and Rail) and Environmental Service Utilities (Wastewater, Storm Water and Solid Waste) and will conduct the audit entrance conference. Information will include (1) the scope and audit process, (2) new reporting requirements and (3) other required communications. Moss Adams will inquire about areas of concern from the committee and answer any questions.

**ALTERNATIVES:**

This is an information briefing only. There are no alternatives presented.

**FISCAL IMPACT:**

This is an information briefing only. There is no fiscal impact.

**RECOMMENDATION:**

This is an information briefing only. There is no recommendation.