



City of Tacoma Government Performance and Finance Committee Minutes

747 Market Street Tacoma, WA 98402

Conference Room 248

May 18, 2016

4:30 PM

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

JOINT MEETING WITH AUDIT ADVISORY BOARD

Call To Order

Chair Lonergan called the joint meeting to order at 4:34 p.m.

Present: 3 - Ibsen, Lonergan and Strickland

Absent: 2 - Campbell and Thoms

Audit Advisory Board Members Present: 1 - Karen Larkin

Audit Advisory Board Members Absent: 2 - Woodrow Jones and Jeff Ball

Approval of Minutes

16-0427 Approval of the minutes of April 20, 2016

16-0428 Approval of the minutes of May 4, 2016

MOTION: Mayor Strickland moved to approve the minutes of the April 20, 2016 and May 4, 2016 meetings.

SECONDED BY: Council Member Ibsen.

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

Ayes: 3 - Ibsen, Lonergan and Strickland

Absent: 2 - Campbell and Thoms

Briefing Items

16-0430

Metro Parks Interlocal Agreement [Mark Lauzier, Assistant City Manager, City Manager's Office]

At approximately 4:35 p.m., Mark Lauzier, Assistant City Manager, provided an overview of the proposed "Master" interlocal agreement with Metropolitan Parks District of Tacoma. Mr. Lauzier discussed background information, issues; the proposed interlocal agreement, next steps and concluded by requesting a recommendation to forward the proposed interlocal agreement with Metropolitan Parks to the full City Council for consideration.

Discussion ensued regarding the Capitol Reserved Fund, signature parks, neighborhood parks, old town parks, purchase of property, maintenance and costs.

MOTION: Mayor Strickland moved to recommend the proposed interlocal agreement as presented by staff to the full City Council for consideration.

SECONDED BY: Council Member Ibsen.

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

Ayes: 3 - Ibsen, Lonergan and Strickland

Absent: 2 - Campbell and Thoms

16-0429

Moss Adams Exit Interview [Susan Calderon, Assistant Finance Director & Controller]

At approximately 5:01 p.m., Susan Calderon, Assistant Finance Director, provided opening remarks and introduced Olga Darlington, Moss Adams, provided an overview of the Moss Adams audit exit interview. Ms. Darlington discussed the team members, financial statements, standards and communication, including planned scope and timing of the audits, significant accounting policies and unusual transactions, management judgments and accounting estimates, difficulties encountered in performing the audits, significant audit adjustments and unadjusted differences considered by management to be immaterial, potential effect on the financial statements of any significant risks and exposures, disagreements with management, deficiencies in internal control, material weakness, significant deficiency, management's consultation with other accountants, other material written communications, material uncertainties related to events and conditions, fraud

and illegal acts.

Discussion ensued throughout regarding unbilled revenues, the billing process, the benefits from a reduction in billing, monthly billing, bi-monthly billing, real time data, on-line bill payments, mobile applications, audit procedures, modifications to procedures, and safeguard controls.

Topics for Upcoming Meetings

16-0431 June 1, 2016- Canceled

India Adams, Committee Liaison, stated the June 1, 2016, meeting has been cancelled and the June 15, 2016 meeting will include Public Utility Board interviews and Equity and Empowerment Policies.

Other Items of Interest

Council Member Ibsen and Council Member Lonergan discussed having an update on a Marijuana merit based licensing policy and an update on the Municipal Healthcare Clinic feasibility study. Mayor Strickland requested an update on the Fiscal Sustainability Task Force.


Council Member Lonergan requested an update on the Americans with Disabilities Act.

Public Comment

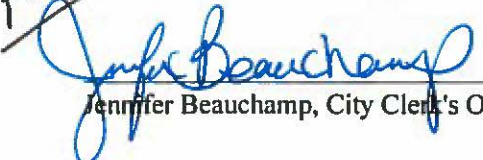
There was no public comment.

Adjournment

There being no further business, the meeting adjourned at 5:26 p.m.



Joe Lonergan, Chair

for 

Jennifer Beauchamp, City Clerk's Office