



**TO:** Elizabeth Pauli, City Manager  
**FROM:** Susan Calderon, Assistance Finance Director/Controller  
**VIA:** Andy Cherullo, Finance Director  
**COPY:** Government Performance and Finance Committee; Audit Advisory Board; Claire Goodwin, City Council Assistant  
**PRESENTER:** Olga Darlington, Moss Adams, LLP  
**SUBJECT:** Moss Adams -2021 Exit Audit Conference  
**DATE:** June 21, 2022

**PRESENTATION TYPE:**  
Informational Briefing

**SUMMARY:**

The Audit Advisory Board meets as needed to review communications from external auditors. At the June 21, 2022 meeting, Moss Adams will conduct a 2021 audit exit 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 City Manager's Office with regard to the audits of programs, functions, and activities.

**ISSUE:**

An audit exit conference is an opportunity for the auditor to present their audit results and address any questions that the Committee and Board may have regarding the reports. Moss Adams has completed the 2021 audit for the Tacoma Public Utilities (Power, Water, and Rail) and Environmental Services Utilities (Solid Waste, Wastewater and Surface Water) and will conduct the audit exit conference. They will provide the following information: (1) the clean (unmodified) audit opinions, (2) audit findings, and (3) other required communications. The committee will then have an opportunity to ask 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.