



**TO:** T.C. Broadnax, City Manager  
**FROM:** Susan Calderon, Assistant Finance Director/Controller  
**VIA:** Andy Cherullo, Finance Director  
**COPY:** Government Performance and Finance Committee – Audit Advisory Board  
**SUBJECT:** Moss Adams Entrance Conference  
**DATE:** December 7, 2016

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**SUMMARY:**

The Audit Advisory Board meets as needed to review communications from the external auditors. At the December 7, 2016 meeting, Moss Adams will conduct a 2016 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:**

Council Resolution 36620 (August 16, 2005) established the Audit Advisory Board and charged it with, among other things, "...ensuring coordination of audit needs of the City Council and the work of independent auditors retained by the City to audit City programs, functions, and activities; making audit management recommendations to the City Council...".

**ISSUE:**

Moss Adams is preparing for 2016 audit work for the TPU and Environmental Service Utilities and will conduct the audit entrance conference. Information provided 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:**

None.

**FISCAL IMPACT:**

None.

**RECOMMENDATION:**

The Audit Advisory Board should conduct the audit entrance conference with Moss Adams and provide the auditors or staff with direction regarding upcoming audit work.