METROPOLITAN PARK DISTRICT
OF TACOMA

AGENDA

COMMITTEE OF THE WHOLE
June 15, 2026
6:00 P.M.
Parks Tacoma Headquarters
4702 S. 19th St.
Tacoma, WA 98405

Join remotely
Dial: 253-215 8782
Enter Webinar ID: 816 6814 7142
Participant ID: no ID needed just press #
https://metroparkstacoma-org.zoom.us/j/81668147142

COMMISSIONERS
MATT MAUER, PRESIDENT
ALISA LEE, VICE PRESIDENT
ANDREA SMITH
CARLA SANTORNO
BRONWYN CLARKE

6:00 P.M. CALL TO ORDER

APPROVAL OF MINUTES

(2-6) MAY 4, 2026 COW MEETING MINUTES

(7-17) **POLICY 503.001 -IMPROPER GOVERNMENTAL ACTION "WHISTLEBLOWER POLICY"**

(18-31) **BOARD FINANCE COMMITTEE CHARTER REVIEW**

"Park District meeting sites are accessible to people who require special accommodations, please contact 305-1091 48 hours prior to the meeting time."

MINUTES OF COMMITTEE OF THE WHOLE
BOARD OF PARK COMMISSIONERS
MAY 4, 2026

PRESENT: Matthew Mauer, President
Alisa Lee, Vice President
Carla Santorno
Bronwyn Clarke
REMOTE: Andrea Smith

IN THE CHAIR: Matthew Mauer

PLACE: MPT Headquarters 4702 S. 19th St.

The meeting was called to order by President Mauer at 6:00pm

APPROVAL OF THE MINUTES
March 16, 2026 COW Minutes were approved as presented.

2026 BUDGET AMENDMENT

Chief Financial and Administrative Officer Tania Wink opened the financial discussion by clarifying the distinction between the District's operating budget issues and the recently approved capital bond measure. She explained that bond funding is legally restricted to specific infrastructure projects and cannot be used to address operating deficits. Ms. Wink also noted that the timing of financial discussions alongside the bond process may have contributed to public confusion. Ms. Wink addressed public concerns regarding the outgoing executive's severance package, explaining that the payment obligations were contractually required and not subject to Board discretion. She formally acknowledged Interim Executive Director Gwen Voelpel, noting her recent assumption of leadership responsibilities and upcoming transition to part-time status, which will require continued interim leadership support.

Before the presentation began, President Mauer reminded attendees that no formal action would be taken at the meeting. He stated that the purpose of the discussion was to review the financial condition of the District, understand the severity of the situation, and provide direction on potential budget reductions. He also announced that a public hearing on the proposed budget amendment would be held on May 18 at 6:00 PM at Parks Headquarters, with additional Board meetings in June where the amended budget would be considered.

Ms. Wink then presented an updated overview of the District's financial position. She explained that the District had initially identified approximately $4 million in unrealized revenue for 2025, along with a $1.6 million property tax assumption error in the 2026 budget, which led to an initial target of approximately $7 million in reductions. However, a more detailed review of departmental projections and historical revenue data revealed an additional $2.3 million in unrealized revenue for 2026, increasing the total projected shortfall to approximately $9.5

million. She noted that recent budget workshops involved extensive line-by-line reviews with program managers and department heads to determine whether revenue assumptions were realistic. Commissioners asked about the scale of the revision and how projections changed so significantly. Staff explained that updated figures were based on verified historical performance rather than optimistic assumptions, and reflected a more defensible financial position.

The Board then discussed structural issues contributing to the situation. Staff explained that the District's matrix organizational structure limits centralized financial oversight, as departments independently develop revenue projections. Finance staff noted that while concerns about revenue assumptions had been raised previously, they did not have authority to independently adjust departmental inputs. Commissioners expressed concern that unsupported revenue assumptions had been incorporated into prior budgets without sufficient validation.

In response, the Board discussed potential reforms, including commissioning an independent financial review, establishing a financial oversight committee with community participation, and creating a full-time internal audit function in future budget cycles. There was also discussion of transitioning toward a more centralized financial structure under the CFO to strengthen accountability and internal controls.

Staff also addressed the District's fund balance policy, noting that while the goal is to maintain a 5% reserve, current projections indicate the District could end the year with effectively no remaining fund balance under the proposed scenario. Restoring the full reserve would require more than $12 million in reductions, which staff indicated was not feasible within the current fiscal year. Commissioners expressed concern about financial risk exposure, particularly in the event of emergencies or unexpected costs. Staff noted that approximately $5 million remains available through the District's line of credit, though additional borrowing would create future repayment obligations.

Director of Parks and Recreation George Schaaf then presented proposed departmental budget reductions, noting that he had recently assumed the role and that the scale of the financial challenge required difficult and comprehensive adjustments. He explained that the Parks and Recreation Department is responsible for approximately $42 million in annual expenditures, and that the proposed $5.5 million in reductions represents roughly a 25% reduction in spending authority. Because reductions would be implemented mid-year, the operational impact would be more significant than the annualized figures suggest.

To develop reduction options, Mr. Schaaf convened managers across approximately 46 program areas and directed staff to develop multiple scenarios for each program, including severe reductions, professionally difficult cuts, and more sustainable long-term options extending into future budget cycles. He noted that this process required coordination across staffing, maintenance, utilities, and programming due to the interconnected nature of costs. He further explained that certain programs were not recommended for reduction, including safety and security services, portable restroom operations, and closure of aquatic facilities, which would have created disproportionate operational impacts relative to savings. High-revenue programs such as sports leagues, camps, and youth programming were also largely preserved due to their financial and community value. Staff noted that eliminating revenue-generating programs could worsen the financial position due to lost offsetting income.

Mr. Schaaf then addressed the Beyond the Bell program, explaining its funding structure, which originates from the McKenzie Scott philanthropic gift, flows through the Tacoma Education Green Fund and the Tacoma Parks Foundation, and is distributed to program providers. Tacoma Public Schools provides facility access and coordination but is not a direct funding source. He noted that any discontinuation of the program would require coordination with philanthropic partners regarding remaining funds. Board members expressed interest in a facilitated discussion with partners to explore potential ways to preserve elements of the program, particularly given its importance as an affordable childcare resource.

The discussion then shifted to additional reduction strategies across the District, with Parks and Recreation Director George Schaaf outlining a series of proposed operational adjustments. George Schaaf explained that support for the Tacoma Parks Foundation would be reduced from approximately $870,000 annually to about $585,000, with certain administrative and grant-related responsibilities potentially shifting back to the District. George Schaaf noted that the Mosaic Festival would be canceled, with staff describing a broader shift toward smaller, distributed community-based events rather than large-scale festivals. He further outlined maintenance adjustments, including a modest reduction in neighborhood park maintenance and changes to irrigation practices, while maintaining priority for trees, athletic fields, and high-use public spaces. Lower-use restrooms would be closed, while key high-traffic facilities would remain open. Commissioners requested clearer mapping to better understand geographic equity impacts of these changes.

George Schaaf also described reductions in adaptive recreation programming, including the elimination of a Pierce County subsidy program and the suspension of certain specialized services, while noting that summer camps would be preserved due to full enrollment. He acknowledged concerns raised regarding affordability in YMCA partnership programming and suggested that alternative subsidy or cost-sharing models could be explored.

Regarding staffing, George Schaaf explained that reductions would rely heavily on vacancy savings, reduced professional services, and limited layoffs, with two positions identified for potential elimination. Procurement vacancies would also remain unfilled temporarily. He acknowledged that prior reductions totaling approximately $2.6 million in salaries and benefits have already been implemented, and that further reductions increasingly impact the organization's capacity to deliver services.

George Schaaf further noted that community engagement reductions would primarily affect event-related costs, while preserving frontline engagement staff, and discussed potential opportunities for sponsorships to help offset costs. Finally, George Schaaf addressed the District's cost recovery policy, noting that it is outdated and inconsistently applied. While reaffirming the general framework—subsidizing broadly beneficial services while requiring higher cost recovery for premium services—he emphasized the need to modernize methodology and improve underlying financial assumptions. He also noted that, while improvements to cost recovery practices are important, they would not be sufficient on their own to resolve the structural budget deficit in the near term.

Staff noted that the District's cost recovery policy is outdated and inconsistently applied. While the general framework—subsidizing broadly beneficial services and requiring higher cost recovery for premium services—remains valid, staff emphasized the need for updated

methodology and improved financial assumptions. However, they noted that changes to cost recovery practices alone would not resolve the structural budget deficit in the near term.

Throughout the discussion, the Board also emphasized engagement with advisory councils, particularly BRAAC, to ensure transparency and input on the budget process. Councils were invited to review materials, attend or view Board meetings, and participate in the upcoming public hearing. Staff noted that while individual meetings with all advisory groups were not feasible due to timing, BRAAC would be engaged directly given its budget focus. Board members emphasized the importance of advisory input while also ensuring compliance with public meeting requirements.Staff shared that communications had been sent to all advisory councils encouraging them to review materials, attend or view the Board meeting recording, and participate in the upcoming May 18 public hearing.

Given timing constraints, staff noted that individual meetings with all advisory councils were not feasible, but BRAC would be engaged directly due to its specific budget focus. Leadership underscored the goal of balancing urgency in the budget timeline with transparency and meaningful stakeholder input.

The discussion concluded with recognition from both staff and the Board that the District faces a significant structural financial challenge, with a projected shortfall of approximately $9.5 million and limited capacity to restore reserves in the current fiscal year, requiring continued difficult decisions and potential long-term structural changes.

INTERIM ED UPDATE

Chief People Officer Jenna Richardson provided an update on the process for identifying a longer-term interim Executive Director and outlined the District's broader recruitment strategy. She explained that several local firms with experience in executive placements and familiarity with municipal organizations had been contacted to assist in identifying qualified interim candidates. Ms. Richardson stated that multiple firms had already confirmed they could quickly provide resumes for experienced executive-level professionals, with some candidates potentially available to begin immediately. In addition to formal recruitment efforts, District leadership and professional colleagues were also reaching out to individuals within their networks who may be interested in the opportunity.

Ms. Richardson emphasized that the search is focused on identifying a candidate with strong municipal finance and governance experience, as well as an understanding of organizational operations. She noted that the District is also prioritizing candidates with backgrounds in change management and crisis management, given the challenges currently facing the organization. She explained that the interim leader would need to work collaboratively with both the Board and staff to help stabilize operations, address immediate concerns, and support the District in preparing for its long-term goals. She further explained that the anticipated interim assignment would likely last between six and nine months, allowing adequate time for stabilization while the District conducts a recruitment process for a permanent Executive Director. Ms. Richardson noted that a shorter assignment would not provide sufficient time to effectively stabilize the organization or support the transition process.

During the discussion, Ms. Richardson confirmed that the recruitment firms expressed confidence in the District's accelerated hiring timeline and indicated that qualified interim

executives were readily available. She also shared that interest in the opportunity had been positive, particularly among experienced retired executives interested in supporting a park district environment. Jenna Richardson advised that any additional recommendations or referrals for potential interim candidates should be directed to her for review and follow-up. She also discussed the District's long-term recruitment strategy, explaining that Human Resources staff believe the permanent Executive Director recruitment could likely be managed internally. She noted that both she and members of her team have prior experience facilitating executive-level searches and stated that support from the Marketing and Communications team would also be important throughout the process. Ms. Richardson acknowledged that, depending on available resources, the District could still seek limited outside assistance if needed.

The Board discussed a potential process in which recruitment firms would assist with identifying interim candidates while the District conducts the permanent Executive Director recruitment internally. Board members also discussed the selection process for the interim appointment and expressed support for staff narrowing the applicant pool to a small group of finalists for Board review and discussion

ADJOURNMENT

Being no further business, President Mauer adjourned the meeting at 8:03 p.m.

APPROVED:

_____ _____

President Clerk

Submitted by:
Jennifer Bowman, Secretary

IMPROPER GOVERNMENTAL ACTION "WHISTLEBLOWER POLICY"

Policy No.: 503.001	**Resolution No.:**	**Date Approved:**	**Supersedes the following Resolutions & Policies:**	R23-94; RR6-10
Date procedures adopted by the Executive Director:		**Procedure revision date:**		**Procedures approved by the Executive Director:**

POLICY: (Adopted by the Board of Park Commissioners)

Purpose: ~~To establish a~~This policy ~~regarding~~encourages the good-faith reporting of improper governmental action~~ taken by Metro~~, protects Parks Tacoma ~~officers and~~ employees ~~in accordance~~ from retaliation for making such reports, and provides remedies consistent with the Washington State Local Government Whistleblower Act~~ (RCW~~, chapter 42.41 of the Revised Code of Washington (RCW).

Policy Requirements:

Section I. ~~Metro~~ Parks Tacoma encourages its employees to report improper governmental action(s) taken by ~~Metro~~ Parks Tacoma ~~officers~~officials or employees. Employees who make good-faith reports in substantial compliance with this policy and applicable laws will ~~provide~~be afforded all ~~legal~~ protections ~~to Metro Parks Tacoma employees who have reported improper governmental actions in accordance with Metro~~available under chapter 42.41 RCW. This policy supports Parks Tacoma's ~~policies~~legitimate interests by promoting timely internal reporting and ~~procedure(s).~~resolution.

Section II. A. "Improper governmental action" means any action by a ~~Metro~~ Parks Tacoma ~~officer~~official or employee:

1. That is undertaken in the performance of the ~~officer's~~official's or employee's official duties, whether or not the action is within the scope of the employee's employment; and
2. That (i) is in violation of any federal, state, or local law or rule, (ii) is an abuse of authority, (iii) is of substantial and specific danger to the public health or safety or (iv) is a gross waste of public funds.
3. "Improper governmental action" does not include routine personnel actions including, but not limited to, employee grievances, complaints, appointments, promotions, transfers, assignments, reassignments, reinstatements, restorations, re-employments, performance evaluations, reductions in pay, dismissals, suspensions, demotions, violations of collective bargaining or civil service laws, alleged violations of labor agreements or reprimands or any action that may be taken ~~under RCW~~pursuant to chapter 41.56 RCW.

B. "Retaliatory action" means:

1. any adverse change in the terms and conditions of a ~~Metro~~ Parks Tacoma employee's employment status, or the terms and conditions of employment ~~including~~which may include denial of adequate staff to perform duties, frequent staff changes, frequent and undesirable office changes, refusal to assign meaningful work, unwarranted and unsubstantiated letters of reprimand or unsatisfactory performance evaluations, demotion, transfer, reassignment, reduction in pay, denial of promotion, suspension, dismissal or any other disciplinary action~~.~~; or

~~2. "Emergency" means a circumstance that if not immediately changed is~~

~~reasonably likely to cause damage to persons or property.~~

2. Hostile actions by another Parks Tacoma employee towards the employee making the report that were encouraged by a supervisor, Director or official with knowledge that the report was made.

~~Section III. Metro Parks Tacoma employees who report improper governmental actions in accordance with the provisions of this policy are protected from retaliatory action Metro Parks Tacoma officials and employees are prohibited from taking retaliatory action against a Metro Parks Tacoma employee because he or she has in good faith reported an improper governmental action in accordance with these policies and procedures.~~

Section III. The Park Board hereby adopts the Administrative Procedures below. The Park Board hereby authorizes the Executive Director (or the Executive Director's designee) to amend the Administrative Procedures if and when appropriate, but only after providing notice and a copy of the proposed amendment to the Park Board. The Executive Director (or the Executive Director's designee) is responsible for implementing the Policy and Administrative Procedures as well as the distribution, training, and compliance monitoring of the Policy and the Administrative Procedures. Violations of this Policy or the Administrative Procedures may result in appropriate disciplinary action, up to and including dismissal.

ADMINISTRATIVE PROCEDURES: (Adopted by the ~~Executive Director.)~~Park Board)

Section I. Procedure for Reporting Improper Government Action.

Employees who become aware of suspected improper governmental action should follow the procedure below:

A. Immediately bring the matter to the attention of the employee's Department Director. This should be done as soon as the employee becomes aware of the improper action. Where the employee reasonably believes the suspected improper governmental action involves the employee's Department Director, the employee may report the issue directly to the Executive Director. Where the employee reasonably believes the suspected improper governmental action involves the Executive Director, the employee may report the issue directly to Parks Tacoma's General Counselor or to the President or Vice President of the Park Board. Where the employee reasonably believes the suspected improper governmental action involves all of the aforementioned persons, then the employee may report the issue directly to any current member of the Park Board.

B. If requested by the recipient of the report, the employee shall submit a written report stating in detail the basis for the employee's belief that an improper governmental action has occurred.

C. The recipient of the report or that person's designee, shall promptly investigate the employee report of improper governmental action. Parks Tacoma officials and employees involved in the investigation shall keep the identity of the reporting employee confidential to the extent permitted by law, unless the employee authorizes the disclosure of the employee's identity in writing.

D. After an investigation has been completed, the employee reporting the improper governmental action shall be provided with a written summary of the results of the investigation, except that personnel actions taken as a result of the investigation may be kept confidential.

E. If the employee reasonably believes that an adequate investigation of the employee's report was not undertaken by Parks Tacoma, or that insufficient action was taken by Parks Tacoma to address the improper action, or that for other reasons the improper action is likely to recur, the employee may report the suspected improper governmental action directly to an appropriate outside agency, including the Pierce County Prosecuting Attorney and the Washington State Auditor. Before an employee provides information of an improper governmental action to a person or agency outside Parks Tacoma, the employee shall have first

submitted a written report about the improper governmental action to both the Executive Director and to the Park Board President or Vice President and provided five (5) days for a response.

F. In case of an emergency, where the employee believes that damage to persons or property may result if action is not taken immediately, the employee may bypass the above procedure and report the improper action directly to the appropriate government agency responsible for investigating the improper action.

G. An employee who fails to make a good faith effort to follow this policy shall not be entitled to the protection of this policy against retaliation, pursuant to RCW 42.41.030.

Section II. Prohibition on Intimidation of Whistleblower.

A Parks Tacoma official or employee may not use that official's or employee's official authority or influence, directly or indirectly, to threaten, intimidate, or coerce an employee for the purpose of interfering with that employee's right to disclose information concerning an improper governmental action in accordance with the provisions of the policy and this procedure.

Section III. Protection Against Retaliation and Procedure for Seeking Relief.

A. It is unlawful for Parks Tacoma to take retaliatory action because an employee, in good faith, provided information that suspected improper governmental action occurred. Employees who believe they have been retaliated against for reporting an improper governmental action should follow the procedure below.

B. Procedure for Seeking Relief Against Retaliation:

A. Employees must provide a written complaint, specifying the alleged retaliatory action and the relief requested, to the person the employee provided the original report regarding a suspected improper governmental action (the employee's Department Director, the Executive Director, Parks Tacoma's General Counsel the Board President or any current member of the Board, as the case may be) within thirty (30) days of the occurrence of the alleged retaliatory action. Where the employee reasonably believes the alleged retaliatory action involves the person to whom the report was provided, the employee may report the issue directly to the Executive Director, Parks Tacoma's General Counsel, the President of the Park Board or to any current member of the Park Board, in that order.

B. The recipient of the report or that person's designee shall investigate the complaint and respond to the complaint, in writing, within thirty (30) days of receipt of the complaint.

C. After receiving a written response, or after the last day upon which a response was due, the employee may request a hearing before a state administrative law judge to establish that a retaliatory action occurred and to obtain appropriate relief under the law. The request for hearing must be delivered to Parks Tacoma's General Counsel and to the Park Board President within fifteen (15) days of receipt of Parks Tacoma's written response.

D. Within five (5) working days of receipt of a request for hearing by Parks Tacoma's General Counsel and the Park Board President, Parks Tacoma shall apply to the State Office of Administrative Hearings for an adjudicative proceeding before an administrative law judge (ALJ). At the hearing, the employee must prove that a retaliatory action occurred by a preponderance of the evidence. The administrative law judge shall issue a final decision consisting of findings of fact, conclusions of law, and judgment no later than forty-five (45) days after the date the request for hearing was delivered to Parks Tacoma's General Counsel and the Park Board President. The administrative law judge may grant specific extensions of time beyond this period of time for rendering a decision at the request of either party upon a showing of good cause, or upon his or her own motion.

Section IV. Other Resources.

The following is a list of agencies responsible for enforcing federal, state and local laws and investigating other issues involving improper governmental action. Employees who have questions about these agencies or the procedures for reporting improper governmental action are encouraged to contact a Human Resources representative.

City of Tacoma

Tacoma Police Department
Office of the Chief
930 Tacoma Avenue So.
Tacoma, WA 98402
(253) 591-5901

Tacoma City Attorney
747 Market Street
Tacoma, WA 98402
(253) 591-5885

Pierce County

Pierce County Sheriff's Department
Criminal Investigations Division
930 Tacoma Avenue So.
Tacoma, WA 98402
(253) 591-7530

Pierce County Prosecuting Attorney, Criminal Division
930 Tacoma Avenue So.
Tacoma, WA 98402
(253) 591-7400

Pierce County Human Services Department
(253) 591-7198

Pierce County Health Department
(253) 591-6500

Tacoma Housing Authority
1728 East 44th
Tacoma, WA 98404
(253) 475-1170

State of Washington

Attorney General's Office
Fair Practices Division
2000 Bank of California Center
900 Fourth Avenue
Seattle, WA
(206) 464-6684

State Auditor's Office
Legislative Building
P.O. Box 40021
Olympia, WA 98504-0021
(360) 753-5280

State Department of Ecology
P.O. Box 47775
Olympia, WA 98504-7775
(360) 586-5861

Human Rights Commission
402 Evergreen Plaza Bldg., FJ-41
711 South Capital Way
Olympia, WA 98504-2490

State Department of Health
Health Consumer Assistance
P.O. Box 4789
Olympia, WA 98504-7891
800-525-0127

Department of Labor & Industries
1305 Tacoma Avenue So.
Tacoma, WA 98402
(253) 596-3868

State Liquor Control Board
Enforcement Office
515 So. M Street
Tacoma, WA
(253) 593-2084

Department of Natural Resources
P.O. Box 68
Enumclaw, WA 98022
(253) 825-1631

Puget Sound Water Quality Authority
P.O. Box 40900
Olympia, WA 98504
(360) 407-7300

Puget Sound Air Pollution Agency
(206) 296-7330

Department of Social & Health Services
Special Investigation Office
8815 So. Tacoma Way, Suite 218
Tacoma, WA
(253) 589-7140
Fraud complaints 1-800-562-6906

United States

Department of Agriculture
Office of Inspector General
915 Second Avenue
Seattle, WA
Supervisor Auditor
(206) 553-8290
Supervisor Special Agent
Investigation (206) 553-8286

Alcohol Tobacco & Firearms
Criminal Enforcement
915 Second Avenue
Seattle, WA
(206) 553-4485

U.S. Attorney
800 Fifth Avenue
Seattle, WA
(206) 553-7970

Department of Commerce
Office of Inspector General Office of Audits
915 Second Avenue
Seattle, WA
(206) 553-0801

Government Accounting Office
Fraud Hotline 800-424-5454

Consumer Product Safety Commission
Hotline 800-638-2772

U.S. Customs Service
Office of Enforcement
909 First Avenue
Seattle, WA
(206) 553-7531

U.S. Department of Education
Office of Inspector General
915 Second Avenue
Seattle, WA
Audits (206) 553-0657
Investigations (206) 553-1482

Environmental Protection Agency
Criminal Investigations
1200 Sixth Avenue
Seattle, WA
(206) 553-8306

Equal Employment Opportunity Commission
2815 Second, Suite 500
Seattle, WA
(206) 553-0968

Federal Emergency Management Agency
130-228th Street SW
Bothell, WA
(206) 487-4600

Federal Trade Commission
915 Second Avenue
Seattle, WA
(206) 553-4656

General Services Administration
915 Second Avenue
Seattle, WA

Office of Inspector General
Audits (206) 931--7650
Investigations (206) 931-7654
Law Enforcement (206) 553-0290

Department of Health & Human Services
Food & Drug Administration
22201-23rd Drive SE
Bothell, WA
Trade Complaints (206) 483-4949
Office of the Regional Secretary
General Counsel's Office,
Inspector General; Audits (206) 553-0452
Investigations (206) 553-0229

Department of Housing & Urban Development
Office of Counsel
1321 Second Avenue
Seattle, WA
(206) 553-4976
Office of Inspector General
Audits (206) 553-0270
Investigations (206) 553-0272

Interstate Commerce Commission
915 Second Avenue, Room 1894
Seattle, WA 98174
(206) 553-5421

Department of Interior
U.S. Fish & Wildlife Services
Division of Law Enforcement
121-107th NE
Bellevue, WA
(206) 553-5543

Department of Justice
Drug Enforcement Administration
220 West Mercer, Suite 300
Seattle, WA
(206) 553-5443

Department of Labor
Occupational Safety & Health (OSHA)
1111 Third Avenue, Suite 715
Seattle, WA 98101-3212

Office of Inspector General
Audits (206) 553-5930
1111 Third Avenue, Suite 780
Seattle, WA 98101-3212

Investigations (206) 553-4880
1111 Third Avenue, Suite 785
Seattle, WA 98101-3212

Office of Women's Bureau
1111 Third Avenue, Suite 885
Seattle, WA 98101-3212

Mine Safety & Health Administration
117-107th NE
Bellevue, WA
(206) 553-7037

National Transportation Safety Board
19518 Pacific Highway South
Seattle, WA
(206) 764-3782

Nuclear Regulatory Commission
510-975-0200

Securities and Exchange Commission
915 Second Avenue
Seattle, WA 98174
(206) 553-7990

Department of Transportation
Office of Inspector General
915 Second Avenue
Seattle, WA 98178
(206) 553-5721

Department of Treasury
Bureau of Alcohol, Tobacco & Firearms
Law Enforcement Division
915 Second Avenue, Room 806
Seattle, WA 98174

Department of Veterans Affairs
Office of Inspector General
915 Second Avenue
Seattle, WA 98174
Fraud/Waste/Abuse Hot Line

800-488-8244

~~To report improper governmental action:~~

1. ~~Metro Parks Tacoma employees who become aware of improper governmental actions should raise the issue first with their supervisor. If requested by the supervisor, the employee shall submit a written report to the supervisor, or to a person designated by the supervisor, stating in detail the basis for the employee's reasonable belief that an improper governmental action has occurred. Where the employee reasonably believes the improper governmental action involves his or her supervisor, the employee may raise the issue directly with Metro Parks Tacoma Executive Director or such other person as may be designated by Metro Parks Tacoma to receive reports of improper governmental action.~~
2. ~~In the case of an emergency, where the employee believes that damage to persons or property is imminent, the employee may report the improper governmental action directly to the appropriate government agency with responsibility for investigating the improper action.~~
3. ~~The supervisor, Metro Parks Tacoma Executive Director or the Executive Director's designee, as the case may be, shall take prompt action to assist Metro Parks Tacoma in properly investigating the report of improper governmental action. Metro Parks Tacoma officers and employee(s) involved in the investigation shall keep the identity of reporting employee(s) confidential to the extent possible under law, unless the employee authorizes the disclosure of his or her identity in writing. After an investigation has been completed, the employee reporting the improper governmental action shall be advised of a summary of the results of the investigation, except that personnel actions taken as a result of the investigation may be kept confidential.~~
4. ~~Metro Parks Tacoma employees who fail to make a good-faith attempt to follow Metro Parks Tacoma's procedures in reporting improper governmental action shall not receive the protections provided by Metro Parks Tacoma in these procedures.~~

~~B. . Employees who believe that they have been retaliated against for reporting an improper governmental action should advise their supervisor, Metro Parks Tacoma Executive Director or the Executive Director's designee. Metro Parks Tacoma officials and supervisors shall take appropriate action to investigate and address complaints of retaliation.~~

~~C. If the employee's supervisor, the Executive Director, or designee, as the case may be, does not satisfactorily resolve a Metro Parks Tacoma employee's complaint that he or she has been retaliated against in violation of this policy, Metro Parks Tacoma employee may obtain protection under this policy and pursuant to state law by providing a written notice to the Board of Park Commissioners that:~~

~~1. Specifies the alleged retaliatory action and~~
~~2. Specifies the relief requested.~~

~~D. Metro Parks Tacoma employees shall provide a copy of their written charge to the Board of Park Commissioners no later than thirty (30) days after the occurrence of the alleged retaliatory action. Metro Parks Tacoma shall respond within thirty (30) days to the charge of retaliatory action.~~

~~E. After receiving either the response of Metro Parks Tacoma or thirty (30) days after the delivery of the charge to Metro Parks Tacoma, Metro Parks Tacoma employee may request a hearing before a state administrative law judge to establish that a retaliatory action occurred and to obtain appropriate relief provided by law. An employee seeking a hearing should deliver the request for hearing to Metro Parks Tacoma Executive Director within the earlier of either fifteen (15) days of delivery of Metro Parks Tacoma's response to the charge of retaliatory action, or forty-five (45) days of delivery of the charge of retaliation to Metro Parks Tacoma for response.~~

~~F. Upon receipt of request for hearing, Metro Parks Tacoma shall apply within five (5) working days to the State Office of Administrative Hearings for an adjudicative proceeding before an administrative law judge:~~

~~Office of Administrative Hearings~~
~~P.O. Box 42488, 4224 Sixth S.E.~~

Rowe Six, Bldg. 1
Lacey, WA 98504-2488
(360) 459-6353

G. Metro Parks Tacoma will consider any recommendation provided by the administrative law judge that the retaliator be disciplined, be it suspended with or without pay, or terminated.

H. The Director with Human Resources is responsible for implementing Metro Parks Tacoma's policies and procedures:

1. For reporting improper governmental action and for protecting employees against retaliatory actions. This includes ensuring that this policy and these procedures are permanently posted where all employees will have reasonable access to them and are made available to any employee upon request; and
2. Officers, managers and supervisors are responsible for ensuring the procedures are fully implemented within their areas of responsibility. Violations of this policy and these procedures may result in appropriate disciplinary action, up to and including discharge.

I. . Following is a list of agencies responsible for enforcing federal, state and local laws and investigating other issues involving improper governmental action. Employees having questions about these agencies or the procedures for reporting improper governmental action are encouraged to contact a Human Resources representative.

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Tacoma City Attorney
747 Market Street
Tacoma, WA 98402
(253) 591-5885

Pierce County

Pierce County Sheriff's Department
Criminal Investigations Division
930 Tacoma Avenue So.
Tacoma, WA 98402
(253) 591-7530

Pierce County Prosecuting Attorney, Criminal Division
930 Tacoma Avenue So.
Tacoma, WA 98402
(253) 591-7400

Pierce County Human Services Department
(253) 591-7198

Pierce County Health Department
(253) 591-6500

Tacoma Housing Authority
1728 East 44th
Tacoma, WA 98404
(253) 475-1170

State of Washington

Attorney General's Office
Fair Practices Division
2000 Bank of California Center
900 Fourth Avenue
Seattle, WA
(206) 464-6684

State Auditor's Office
Legislative Building
P.O. Box 40021
Olympia, WA 98504-0021
(360) 753-5280

State Department of Ecology
P.O. Box 47775
Olympia, WA 98504-7775
(360) 586-5861

Human Rights Commission
402 Evergreen Plaza Bldg., FJ-41
711 South Capital Way
Olympia, WA 98504-2490

State Department of Health
Health Consumer Assistance
P.O. Box 4789
Olympia, WA 98504-7891
800-525-0127

Department of Labor & Industries
1305 Tacoma Avenue So.
Tacoma, WA 98402
(253) 596-3868

State Liquor Control Board
Enforcement Office
515 So. M Street
Tacoma, WA
(253) 593-2084

Department of Natural Resources
P.O. Box 68
Enumclaw, WA 98022
(253) 825-1631

Puget Sound Water Quality Authority
P.O. Box 40900
Olympia, WA 98504
(360) 407-7300

Puget Sound Air Pollution Agency
(206) 296-7330

Department of Social & Health Services
Special Investigation Office
8815 So. Tacoma Way, Suite 218
Tacoma, WA
(253) 589-7140
Fraud complaints 1-800-562-6906

United States

Department of Agriculture
Office of Inspector General
915 Second Avenue
Seattle, WA
Supervisor Auditor
(206) 553-8290
Supervisor Special Agent
Investigation (206) 553-8286

Alcohol Tobacco & Firearms
Criminal Enforcement
915 Second Avenue
Seattle, WA
(206) 553-4485

U.S. Attorney
800 Fifth Avenue
Seattle, WA
(206) 553-7970

Department of Commerce
Office of Inspector General Office of Audits
915 Second Avenue
Seattle, WA
(206) 553-0801

Government Accounting Office
Fraud Hotline 800-424-5454

Consumer Product Safety Commission
Hotline 800-638-2772

U.S. Customs Service
Office of Enforcement
909 First Avenue
Seattle, WA
(206) 553-7531

U.S. Department of Education
Office of Inspector General
915 Second Avenue
Seattle, WA
Audits (206) 553-0657
Investigations (206) 553-1482

Environmental Protection Agency
Criminal Investigations
1200 Sixth Avenue
Seattle, WA
(206) 553-8306

Equal Employment Opportunity Commission
2815 Second, Suite 500
Seattle, WA
(206) 553-0968

~~Federal Emergency Management Agency~~
~~130-228th Street SW~~
~~Bothell, WA~~
~~(206) 487-4600~~

~~Federal Trade Commission~~
~~915 Second Avenue~~
~~Seattle, WA~~
~~(206) 553-4656~~

~~General Services Administration~~
~~915 Second Avenue~~
~~Seattle, WA~~

~~Office of Inspector General~~
~~Audits (206) 931--7650~~
~~Investigations (206) 931-7654~~
~~Law Enforcement (206) 553-0290~~

~~Department of Health & Human Services~~
~~Food & Drug Administration~~
~~22201-23rd Drive SE~~
~~Bothell, WA~~
~~Trade Complaints (206) 483-4949~~
~~Office of the Regional Secretary~~
~~General Counsel's Office,~~
~~Inspector General; Audits (206) 553-0452~~
~~Investigations (206) 553-0229~~

~~Department of Housing & Urban Development~~
~~Office of Counsel~~
~~1321 Second Avenue~~
~~Seattle, WA~~
~~(206) 553-4976~~
~~Office of Inspector General~~
~~Audits (206) 553-0270~~
~~Investigations (206) 553-0272~~

~~Interstate Commerce Commission~~
~~915 Second Avenue, Room 1894~~
~~Seattle, WA 98174~~
~~(206) 553-5421~~

~~Department of Interior~~
~~U.S. Fish & Wildlife Services~~
~~Division of Law Enforcement~~
~~121-107th NE~~
~~Bellevue, WA~~
~~(206) 553-5543~~

~~Department of Justice~~
~~Drug Enforcement Administration~~
~~220 West Mercer, Suite 300~~
~~Seattle, WA~~
~~(206) 553-5443~~

~~Department of Labor~~
~~Occupational Safety & Health (OSHA)~~
~~1111 Third Avenue, Suite 715~~
~~Seattle, WA 98101-3212~~

~~Office of Inspector General~~
~~Audits (206) 553-5930~~
~~1111 Third Avenue, Suite 780~~
~~Seattle, WA 98101-3212~~

~~Investigations (206) 553-4880~~
~~1111 Third Avenue, Suite 785~~
~~Seattle, WA 98101-3212~~

~~Office of Women's Bureau~~
~~1111 Third Avenue, Suite 885~~
~~Seattle, WA 98101-3212~~

~~Mine Safety & Health Administration~~
~~117-107th NE~~
~~Bellevue, WA~~
~~(206) 553-7037~~

~~National Transportation Safety Board~~
~~19518 Pacific Highway South~~
~~Seattle, WA~~
~~(206) 764-3782~~

~~Nuclear Regulatory Commission~~
~~510-975-0200~~

~~Securities and Exchange Commission~~
~~915 Second Avenue~~
~~Seattle, WA 98174~~
~~(206) 553-7990~~

~~**Department of Transportation**~~
~~Office of Inspector General~~
~~915 Second Avenue~~
~~Seattle, WA 98178~~
~~(206) 553-5721~~

~~**Department of Veterans Affairs**~~
~~Office of Inspector General~~
~~915 Second Avenue~~
~~Seattle, WA 98174~~
~~Fraud/Waste/Abuse Hot Line~~
~~800-488-8244~~

~~**Department of Treasury**~~
~~Bureau of Alcohol, Tobacco & Firearms~~
~~Law Enforcement Division~~
~~915 Second Avenue, Room 806~~
~~Seattle, WA 98174~~

MEMORANDUM

TO: Board of Park Commissioners

FROM : Tony Piasecki, Interim Executive Director

SUBJECT: **Park Board Finance Committee Draft Charter**

DATE: June 12, 2026

During the course of this week, the Board Finance Committee Charter underwent additional review by legal counsel, resulting in several revisions to the document. These updates primarily consist of reformatting, clarifying language, and organizational improvements intended to enhance readability and provide greater clarity. The committee's core purpose, responsibilities, duties, and roles remain unchanged but due reflect some additions suggested by Mark Roberts.

Attached, please find both a redlined version and a clean version of the charter for your review and reference.

Additionally, staff has carefully considered the comments and feedback provided during Monday evening's Board meeting, as well as the follow-up correspondence received from Commissioners. We appreciate the thoughtful input and recognize the importance of ensuring the charter reflects the Board's expectations and governance objectives.

We look forward to continuing this discussion at the June 15 Committee of the Whole meeting as these matters are further explored and refined. The conversation will help guide us toward the development of a final Finance Committee Charter that best serves the Board and the organization.

Please feel free to contact me if you have any questions or require additional information.

Finance Committee Charter

The Board of Park Commissioners for the Metropolitan Park District of Tacoma (the "Park Board") hereby creates a Finance Committee (the "Committee") for the purposes and subject to the limitations as specified herein.

I. Purpose

The Finance Committee is a standing committee of the Park Board and is established to assist and report to the Park Board. The Committee's primary purpose is to provide oversight, guidance, and recommendations to the Park Board regarding the Metropolitan Park District of Tacoma's (the "District") financial condition and affairs, operating and capital budgets, debt management, internal controls, audits and financial risk management as more fully described in Section IV. Duties and Responsibilities below.

II. Size, Composition and Selection of Members

2.1 Size: The Committee shall consist of at least seven (7) but not more than ten (10) members.

2.2 Qualifications: Committee members shall possess the financial acumen and background necessary to perform the duties and responsibilities as specified herein, including but not limited to the ability to understand government financial and audit reports and financial statements.

2.3 Composition: At a minimum, the Committee shall include the following as members:

Member Role	*# Seats*	*Voting Status*
Park Board President	1	Voting – serves as Committee Chair
Park Board Member	1	Voting
Executive Director	1	Voting
Chief Financial & Administrative Officer (CFAO)	1	Non-Voting
Internal Auditor (Contracted)	1	Non-Voting
Advisory Council Representative	2	Non-Voting
Executive Administrator	1	Non-Voting

2.4 Appointment: The Park Board President, Executive Director, Chief Financial & Administrative Officer, Executive Administrator and a member of the contracted Internal Auditor team shall be members of the Committee. In January of each year, the Park Board President shall appoint another Park Board member, a member of the Internal Auditor team, members of the District's Advisory Councils and any additional persons as the Park Board President determines would be beneficial to the Committee. All appointments shall be confirmed by the Park Board. When appointing representatives from the District's Advisory Councils, the Park Board President shall first solicit a recommendation from the appropriate Advisory Councils as to who it believes would best represent that Advisory Council.

2.5 Additional Members. The Park Board President may appoint additional people who have the qualifications specified above and the Park Board President reasonably believes that person would assist the Committee and the Park Board in the performance of their financial oversight responsibilities, subject to confirmation by the Park Board.

2.6 Membership Term: Membership terms for the Park Board President, Executive Director, Chief Financial & Administrative Officer, Executive Administrator and Internal Auditor shall be indefinite, but terminable if the person no longer holds that position. All other members shall serve one-year terms and may be reappointed each year without a limit on the number of terms.

2.7 Vacancies: In the event that a Committee member position becomes vacant, the Park Board President shall appoint a replacement.

2.8 Removal: Committee members may be removed by the Park Board President or the Park Board, for cause or for the good of the District. District staff who are members of the Committee may not be removed from the Committee unless the staff member is no longer employed in that staff role.

2.9 Voting. Only the Park Board President, the additional Park Board member and the Executive Director shall have voting privileges. All other members are non-voting positions. Non-voting members may participate in any discussions and/or deliberations and provide an advisory vote. In the event of a tie vote among the voting members and the third voting member is unavailable, the Committee shall present the issue to the Park Board without a recommendation but with the views of both voting members.

III. Authority

3.1 The Park Board has not delegated any of its decision making authority to the Committee. The Committee functions in an advisory and oversight capacity only. The Park Board or District staff, based on their authority, shall make all final decisions.

3.2 The Committee may direct the Internal Auditor to undertake specific reviews, audits or investigations as the Committee deems necessary and request any information from District staff, the Internal Auditor or other outside consultants that is necessary to perform its duties

and responsibilities. All requests shall be made to the CFAO who shall serve as the primary staff contact and liaison to the Committee.

3.3 The Committee may engage independent advisors, consultants or legal counsel as it deems appropriate, subject to Park Board approval. The Committee does not have the authority to commit District resources or execute contracts unless expressly authorized by the Park Board.

3.4 The Committee does not have the authority to override decisions of the Park Board, Executive Director or District staff.

IV. Duties and Responsibilities

The Committee's duties and responsibilities include the following core functions:

4.1 Financial Oversight

- Review the District's annual operating and capital budgets and recommend approval or modifications to the Park Board prior to adoption.
- Monitor quarterly financial statements and variance reports and report to the Park Board the District's compliance with its adopted budget during the year (actual vs estimated budget).
- Review multi-year financial forecasts and long-range financial planning assumptions.
- Evaluate the adequacy of financial reserves, fund balances, and debt obligations.
- Review and recommend approval of major financial policies, including investment, reserve, and debt management policies.
- Monitor intergovernmental contracts to ensure compliance, alignment with funding requirements, and collaboration with other governmental and private parties to effectively support program delivery as appropriate.
- Review and recommend policies regarding the District's issuance and management of debt.
- Review the scope and terms of the District's insurance policies and liability coverage as appropriate.

4.2 Financial and Procurement Thresholds

- Review and make recommendations to the Park Board regarding any proposed procurements submitted to the committee for review by the CFAO.
- Review and recommend changes to the District's thresholds for procuring goods and services and procurement policy.
- Review and recommend changes to the District's fee schedules.

4.3 Audit & Internal Controls

- Oversee the District's internal audit functions, including review and approval of the annual internal audit plan.
- Review internal audit reports, findings, and management responses; monitor corrective actions and corrective action timelines.

- Recommend to the Park Board the selection, retention, and compensation of the Internal Auditor.
- Review all external audits, including the annual financial statement audit, accountability audit, and any performance audits conducted by the State Auditor's Office; and meet with external auditors without management present as appropriate.
- Evaluate the effectiveness of the District's internal control systems and recommend improvements.

4.4 Risk Management

- Review the District's enterprise financial risk management framework and key risk indicators.
- Monitor significant financial and operational risks, including insurance coverage, cybersecurity risk exposure and compliance obligations.
- Review legal or regulatory matters in coordination with District legal counsel that may have a material financial impact on the District.

4.5 Compliance & Ethics

- Monitor the District's compliance with applicable laws, regulations, grant requirements, and Park Board financial policies.
- Monitor the District's whistleblower and conflict-of-interest policies as they relate to financial matters.
- Review disclosures of potential conflicts of interest involving contracts and financial transactions.

4.6 Capital & Procurement

- Review and provide guidance to the Park Board on major capital projects, cost estimates, and project financial controls, including current and future capital needs, a justification of why such capital expenditure is required and an explanation of funding sources for capital projects such as grants, issuance of debt or specified pay-as-you-go resources.
- Review procurement policies and significant contracts or expenditures as directed by the Park Board.

4.7 Reporting. Report findings and concerns and provide recommendations directly to the Park Board in writing and/or in an open public meeting.

V. Meetings and Procedures

5.1 Meeting Schedule. The Committee shall meet at least six (6) times per calendar year, or more frequently as circumstances dictate, at the call of the Park Board President, the Executive Director or any three Committee members.

5.2 Quorum. The presence of two or more voting members shall constitute a quorum. No formal Committee action may be taken without a quorum.

5.3 Agenda and Materials. The Executive Administrator shall distribute a meeting agenda and supporting materials to all Committee members at least five (5) business days prior to each regular meeting, except in circumstances requiring an emergency meeting.

5.4 Chair. The Park Board President shall be the Committee Chair and preside over all Committee meetings, set agendas in consultation with the CFAO, and report Committee activities to the Park Board. When the Chair is unavailable, the Vice Chair shall perform those duties and functions.

5.5 Minutes. The Executive Administrator shall prepare minutes of each Committee meeting. Draft minutes shall be circulated to all Committee members within ten (10) business days after each meeting. The final minutes shall be approved at the subsequent meeting. Approved minutes shall be provided to the Park Board.

5.6 Coordination. The CFAO shall coordinate meeting logistics, prepare or compile meeting materials, and maintain Committee records.

5.7 Open Public Meetings. All Committee meetings shall be conducted in accordance with the Washington State Open Public Meetings Act (chapter 42.30 RCW).

VI. Reporting to the Board

The Committee Chair shall provide an oral or written summary of Committee activities at each regular Park Board meeting. In December of each year, the Committee shall submit a written report to the Park Board that includes:

- A summary of the Committee's activities during the preceding year and how it has discharged its duties and met its responsibilities as outlined in this charter;
- Key findings and recommendations arising from the Committee's work;
- A self-evaluation of the Committee's performance, including its effectiveness and compliance with the charter; and
- Any proposed amendments or revisions to this Charter.

VII. Conflicts of Interest

Committee members shall adhere to the District's Conflict of Interest Policy and all applicable provisions of the Revised Code of Washington. Any member with a financial interest in a matter before the Committee shall disclose such interest prior to deliberation and shall recuse themselves from the discussion on such matter. Conflict of Interest Disclosures shall be recorded in the meeting minutes.

VIII. Confidentiality

Committee members shall maintain confidentiality of non-public financial information, internal audit findings, and legal matters consistent with applicable law and Park Board policy. This obligation continues after a member's service on the Committee ends.

IX. Charter Review and Amendment

This Charter shall be reviewed annually by the Committee and any proposed changes shall be submitted to the Park Board for its consideration and approval. The CFAO is responsible for maintaining the current version of the Charter and distributing it to all incoming Committee members.

X. Effective Date

This Committee Charter shall become effective upon approval by the Park Board.

Finance Committee Charter

~~The President of~~ The Board ~~shall appoint~~ of Park Commissioners for the Metropolitan Park District of Tacoma (the "Park Board") hereby creates a Finance Committee~~, consisting of no fewer than~~ (the "Committee") for the purposes and subject to the limitations as specified herein.

I. Purpose

The Finance Committee is a standing committee of the Park Board and is established to assist and report to the Park Board. The Committee's primary purpose is to provide oversight, guidance, and recommendations to the Park Board regarding the Metropolitan Park District of Tacoma's (the "District") financial condition and affairs, operating and capital budgets, debt management, internal controls, audits and financial risk management as more fully described in Section IV. Duties and Responsibilities below.

II. Size, Composition and Selection of Members

2.1 Size: The Committee shall consist of at least seven (7) but not more than ten (10) members.

2.2 Qualifications: Committee members shall possess the financial acumen and background necessary to perform the duties and responsibilities as specified herein, including but not limited to the ability to understand government financial and audit reports and financial statements.

2.3 Composition: At a minimum, the Committee shall include the following as members:

Member Role	# Seats	Voting Status
Park Board President	1	Voting – serves as Committee Chair
Park Board Member	1	Voting
Executive Director	1	Voting
Chief Financial & Administrative Officer (CFAO)	1	Non-Voting
Internal Auditor (Contracted)	1	Non-Voting
Advisory Council Representative	2	Non-Voting
Executive Administrator	1	Non-Voting

~~, inclusive of the Board Chair and at least one other Board Commissioner. The Executive Director, Chief Financial & Administrative Officer (CFAO), (~~2.4 Appointment: The Park Board President, Executive Director, Chief Financial & Administrative Officer, Executive Administrator and a member of the contracted~~)~~ Internal Auditor ~~and Executive~~

~~Administrator~~team shall ~~serve as staff to~~be members of the Committee. ~~The Committee may include other non-Director~~In January of each year, the Park Board President shall appoint another Park Board member, a member of the Internal Auditor team, members of the District's Advisory Councils and any additional persons ~~whose experience in accounting, finance, or business~~as the Park Board President determines would be beneficial to the Committee. All appointments shall be confirmed by the Park Board. When appointing representatives from the District's Advisory Councils, the Park Board President shall first solicit a recommendation from the appropriate Advisory Councils as to who it believes would best represent that Advisory Council.

2.5 Additional Members. The Park Board President may appoint additional people who have the qualifications specified above and the Park Board President reasonably believes that person would assist the Committee and the Park Board in the performance of their financial oversight responsibilities~~. A majority of~~ , subject to confirmation by the Park Board.

2.6 Membership Term: Membership terms for the Park Board President, Executive Director, Chief Financial & Administrative Officer, Executive Administrator and Internal Auditor shall be indefinite, but terminable if the person no longer holds that position. All other members shall serve one-year terms and may be reappointed each year without a limit on the number of terms.

2.7 Vacancies: In the event that a Committee ~~members,~~member position becomes vacant, the Park Board President shall appoint a replacement.

2.8 Removal: Committee members may be removed by the Park Board President or the Park Board, for cause or for the good of the District. District staff who are members of the Committee may not be removed from the Committee unless the staff member is no longer employed in that staff role.

2.9 Voting. Only the Park Board President, the additional Park Board member and the Executive Director shall have voting privileges. All other members are non-voting positions. Non-voting members may participate in any discussions and/or deliberations and provide an advisory vote. In the event of a tie vote among the voting members and the third voting member is unavailable, the Committee shall present ~~and voting, shall constitute a quorum. However, at all times a majority of the Committee, and a majority of a quorum, shall consist of Board members.~~ the issue to the Park Board without a recommendation but with the views of both voting members.

~~The Committee reports to the Board; the Board President shall chair the Committee.~~

~~The Committee shall meet no fewer than six times per year, at the call of the Chairman of the Committee or the Executive Director, and shall maintain minutes of all meetings, which shall be regularly approved by the Committee and made available for distribution to the Board.~~

Purpose

The Finance Committee (the "Committee") is a standing committee of the Board of Directors of the Metropolitan Park District of Tacoma, doing business as Parks Tacoma (the "District").

III. Authority

3.1 The Committee is established to assist thePark Board in fulfillinghas not delegated any of its fiduciary and oversight responsibilities with respect to the District's financial affairs, internal controls, audit decision making authority to the Committee. The Committee functions, and risk management.

The Committee serves in an advisory and oversight capacity and does not exercise the management authority of the Executive Directoronly. The Park Board or District staff. All formal financial, based on their authority, shall make all final decisions remain subject to full Board approval in accordance with applicable law, Board policy, and the District's governance documents.

Authority

The Committee derives its authority from the Board of Directors and operates within the boundaries established by the Board. The Committee is empowered to:

- Review, monitor, and provide guidance on all matters within its scope as defined in Section 5 of this Charter.

3.2 The Committee may direct the Internal Auditor to undertake specific reviews, audits or investigations as the Committee deems necessary and request any information from District staff, the Internal Auditor or other outside consultants that is necessary to perform its duties and responsibilities. All requests shall be made to the CFAO who shall serve as the primary staff contact and liaison to the Committee.

- 3.3 The Committee may engage independent advisors, consultants, or legal counsel as it deems appropriate, subject to available budget and District policies and procedures.

- Request any information it requires from the Executive Director and Chief Financial and Administrative Officer.

- Report findings, concerns, and recommendations directly to the fullPark Board of Directors in open public session.

approval. The Committee does not have the authority to commit District resources, or execute contracts, or override decisions of unless expressly authorized by the Executive Director or District staff outside of formalPark Board action.

Composition

3.4 The Committee shall be composed of seven (7) members as follows:

3.1 Appointment

~~Board member seats shall be appointed by~~does not have the ~~Board Chair with confirmation by~~ authority to override decisions of the ~~full Board. Advisory Council representatives shall be recommended by their respective Advisory Councils and confirmed by the Board Chair. Staff positions (Executive Director, CFAO, and Contracted Internal Auditor) serve ex officio by virtue of their role.~~

~~**3.2 Term of Service**~~

~~Board member appointments to the Committee shall be for a one-year term, renewable without limit. Advisory Council representatives shall serve two-year staggered terms. Staff members serve continuously in their ex officio capacity for the duration of their employment in the respective role.~~

~~**3.3 Vacancies**~~

~~Vacancies shall be filled by the Board Chair as soon as practicable. An interim appointment may serve until a regular appointment is confirmed by the Board.~~

~~**3.4 Removal**~~

~~Committee members may be removed by the Board Chair, with Board concurrence, for cause~~Park Board, Executive Director or ~~for the good of the~~ District~~. Staff members serving ex officio may not be removed from the Committee without termination of their~~ staff ~~role~~.

~~Leadership~~

~~The Committee shall be led by a Chair and a Vice Chair, both of whom must be Board members.~~

- ~~The Chair shall preside over all Committee meetings, set agendas in consultation with the CFAO, and report Committee activities to the full Board.~~
- ~~The Vice Chair shall be elected by the board members and shall assume the duties of the Chair in the Chair's absence.~~
- ~~The CFAO shall serve as the primary staff liaison to the Committee, coordinate meeting logistics, prepare or compile meeting materials, and maintain Committee records.~~

~~Scope of~~ IV. Duties and Responsibilities

~~5~~The Committee's duties and responsibilities include the following core functions:

4.1 Financial Oversight

- Review the District's annual operating and capital budgets ~~prior to Board adoption~~ and recommend approval or modifications to the Park Board prior to adoption.
- Monitor quarterly financial statements and variance reports and ~~advise the Board on significant deviations from~~ report to the Park Board the District's compliance with its adopted budget during the year (actual vs estimated budget~~.~~).
- Review multi-year financial forecasts and long-range financial planning assumptions.
- Evaluate the adequacy of financial reserves, fund balances, and debt obligations.
- Review and recommend approval of major financial policies, including investment, reserve, and debt management policies.
- Monitor intergovernmental contracts to ensure compliance, alignment with funding requirements, and ~~strong~~ collaboration with ~~local partners~~other governmental and private parties to effectively support program delivery as appropriate.

- ~~5~~Review and recommend policies regarding the District's issuance and management of debt.
- Review the scope and terms of the District's insurance policies and liability coverage as appropriate.

4.2 Financial and Procurement Thresholds

- Review and make recommendations to the Park Board regarding any proposed procurements submitted to the committee for review by the CFAO.
- Review and recommend changes to the District's thresholds for procuring goods and services and procurement policy.
- Review and recommend changes to the District's fee schedules.
- .

4.3 Audit & Internal Controls

- Oversee the District's internal audit ~~function~~functions, including review and approval of the annual internal audit plan.
- Review internal audit reports, findings, and management responses; monitor corrective actions and corrective action timelines.
- Recommend to the Park Board the selection, retention, and compensation of the ~~external~~Internal Auditor.
- Review all external audits, including the annual financial statement audit, accountability audit, and any performance audits conducted by the State Auditor's Office; and meet with external auditors without management present ~~when~~as appropriate.
- Evaluate the effectiveness of the District's internal control systems and recommend improvements.

~~5.3~~ 4.4 Risk Management

- Review the District's enterprise financial risk management framework and key risk indicators.
- Monitor significant financial and operational risks, including insurance coverage, cybersecurity risk exposure~~,~~ and compliance obligations.
- Review legal or regulatory matters ~~with potential material financial impact,~~ in coordination with District legal counsel that may have a material financial impact on the District.

4.5 ~~.4~~ Compliance & Ethics

- Monitor the District's compliance with applicable laws, regulations, grant requirements, and Park Board financial policies.
- ~~Oversee~~Monitor the District's whistleblower and conflict-of-interest policies as they relate to financial matters.
- Review disclosures of potential conflicts of interest involving contracts and financial transactions.

4.6 Capital & Procurement

- Review and provide guidance to the Park Board on major capital projects, cost estimates, and project financial controls, including current and future capital needs, a justification of why such capital expenditure is required and an explanation of funding sources for capital projects such as grants, issuance of debt or specified pay-as-you-go resources.
- Review procurement policies and significant contracts or expenditures as directed by the Park Board.

4.7 Reporting

- Report findings and concerns and provide recommendations directly to the Park Board in writing and/or in an open public meeting.

V. Meetings and Procedures

~~6~~5.1 ~~**Frequency**~~

Meeting Schedule. The Committee shall meet at least six (6) times per calendar year, ~~generally aligned with the District's budget cycle and audit calendar. Additional meetings may be called by the Chair or~~or more frequently as circumstances dictate, at the ~~request of~~ call of the Park Board President, the Executive Director or any ~~two voting~~ three Committee members.

~~6~~5.2 Quorum

~~A quorum shall consist~~. The presence of two ~~(2)~~or more voting members~~.~~ shall constitute a quorum. No formal Committee action may be taken without a quorum. ~~Non-voting members may participate in deliberations but are not counted toward quorum. If a vote results in a tie, the Committee will elevate the item to the full Board for final action.~~

~~6~~5.3 ~~**Voting**~~

~~Decisions of the Committee shall be made by a majority vote of voting members present. Tie votes shall be referred to the full Board.~~

~~6.4~~ Agenda ~~&~~and Materials. The Executive Administrator shall distribute a meeting agenda and supporting materials to all Committee members at least five (5) business days prior to each regular meeting, except in circumstances requiring an emergency meeting.

~~**6.5 Open Public Meetings**~~

~~All Committee meetings shall be conducted in accordance with the Washington State Open Public Meetings Act (RCW 42.30). Executive (closed non-public) sessions may be called only as authorized by statute.~~

~~6.6~~ 5.4 Chair. The Park Board President shall be the Committee Chair and preside over all Committee meetings, set agendas in consultation with the CFAO, and report Committee activities to the Park Board. When the Chair is unavailable, the Vice Chair shall perform those duties and functions.

5.5 Minutes. The Executive Administrator shall prepare minutes of each Committee meeting. Draft minutes shall be circulated to all Committee members within ten (10) business days after each meeting~~, with~~. The final minutes shall be approved at the subsequent meeting. Approved minutes shall be provided to the ~~full~~Park Board.

5.6 Coordination. The CFAO shall coordinate meeting logistics, prepare or compile meeting materials, and maintain Committee records.

5.7 Open Public Meetings. All Committee meetings shall be conducted in accordance with the Washington State Open Public Meetings Act (chapter 42.30 RCW).

VI. Reporting to the Board

The Committee Chair shall provide ~~a verbal~~an oral or written summary of Committee activities at each regular Park Board meeting. ~~On an annual basis~~ In December of each year, the Committee shall submit a written report to the Park Board that includes:

- A summary of the Committee's activities during the preceding year and how it has discharged its duties and met its responsibilities as outlined in this charter;
- Key findings and recommendations arising from the Committee's ~~oversight~~ work;
- A self-~~assessment~~evaluation of the Committee's performance, including its effectiveness and compliance with the charter; and
- Any proposed amendments or revisions to this Charter.

VII. Conflicts of Interest

Committee members shall adhere to the District's Conflict of Interest Policy and all applicable provisions of the Revised Code of Washington. Any member with a financial interest in a matter before the Committee shall disclose such interest prior to deliberation and shall recuse themselves from the ~~vote~~discussion on such matter. Conflict of Interest Disclosures shall be recorded in the meeting minutes.

VIII. Confidentiality

Committee members shall maintain confidentiality of non-public financial information, internal audit findings, and legal matters ~~discussed in closed session,~~ consistent with applicable law and Park Board policy. This obligation continues after a member's service on the Committee ends.

IX. Charter Review and Amendment

This Charter shall be reviewed annually by the Committee and any proposed changes shall be submitted to the Park Board ~~of Directors~~ for ~~reaffirmation or amendment. Any material amendment to this Charter requires~~its consideration and approval ~~by a majority of the full Board.~~. The CFAO is responsible for maintaining the current version of the Charter and distributing it to all incoming Committee members.

X. Effective Date

This Committee Charter shall become effective upon approval by the Park Board ~~of Commissioners.~~