



# **Port of Seattle 2013 Entrance Conference**

**October 21, 2014**

**Jim Griggs, Audit Manager**

**Matt Rose, Assistant Audit Manager**

**Elizabeth Pyatt, Assistant State Auditor**



WASHINGTON  
**TROY KELLEY**  
STATE AUDITOR

# OUR OFFICE

## Audit Services

- Financial, Single, Accountability, and Performance audits available
- Meet the needs of Commission, audit committee, management, and the citizens

## Investigations

- Citizen concerns
- Potential frauds, losses, or illegal activity

## Support Services

- Technical assistance
- Comparative statistics
- Training and tools to help prevent and detect a loss of public funds
- Resources available on our website



# YOUR ACCOUNTABILITY AUDIT

## Public works construction contracts

- Competitive procurement compliance
- Contract administration compliance

## Goods and services contracts

- Competitive procurement compliance

## Procurement cards/travel cards/ employee reimbursements

- Allowable, approved, supported



# YOUR ACCOUNTABILITY AUDIT

## Marine Terminal Information System

- Monitoring of users and changes
- Segregation of role assignments

## Payroll – paid administrative leave

- Reasonableness
- Compliance with state law and Port policies

## Leases

- Contract monitoring



# REPORTING LEVELS

## Findings

- Most serious instances of noncompliance
- Included in audit report with Port's response

## Management letters

- Less serious instances of noncompliance
- Referenced, but not included, in audit report

## Exit items

- Less serious audit issues
- Informally communicated



# OTHER INFORMATION

Report anticipated issuance in December 2014

Confidential Information

Audit Costs

- Budget currently 1,000 hours at \$83.50/hour

Audit Staffing

- June Li
- Elizabeth Pyatt
- Betty Federline

Expected Communications

- Audit liaison – Debbi Browning, Assistant Director, Accounting & Financial Reporting
- Exit conference before report issuance



# CONTACTS

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