

**Internal Audit 2010 Proposed Audit Projects  
with  
3-year Audit Coverage History**

Note:

- 1) The 2009 Seaport concession audits (see yellow highlighted) have been intentionally put on hold due to SAO performance audit.
- 2) Superscripted check marks are audits suggested by management. The rest are Internal Audit suggestions.
- 3) Internal Audit will perform risk & resource analysis and determine a final list for 2010 to be submitted for approval in the January 2010 Committee meeting.

	Project Description	2007	2008	2009	2010
Central Processing (i.e., systems) Reviews	Payroll			✓	
	Accounts Payable			✓	
	Procurement		✓		
	Port-wide PSAs	✓			
	Accounts Receivables/Billings				✓
	Temporary/Contingency Workers				✓ <sup>①</sup>
	Budget Transfers within projects and CIPs				✓ <sup>①</sup>
	Tenant improvement reimbursements				✓ <sup>①</sup>
	Surplus Property				✓ <sup>①</sup>
Organizational Operations/Internal Controls, Compliance, and Accountability	Aviation Maintenance		✓		
	Police Department			✓	
	Aviation Lease Management			✓	
	IT Administration			✓	
	IT Service Delivery			✓	
	Marine Maintenance	✓			
	Airfield Security			✓	
	ID Badging Dept.	✓			
	Employee Parking	✓			
	Ground Transportation	✓			
	Landside Operations	✓			
	Human Resources & Development			✓	
	Public Parking	✓			✓ <sup>①</sup>
	PCS Asbestos Services		✓		
	Port Construction Services		✓		
	Seaport Security			✓	
	Pier 66 Marina		✓		
	Recreational Boating Mgmt		✓		
	Shilshole Bay Marina Operations		✓		
	Terminal 102 Marina		✓		
	Seatac Utility				✓
	Fire Department				✓
	Fishermen's Terminal				✓
Aviation Marketing				✓	
Marine Marketing & Sales				✓	

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3rd Party Management Activity	Bell Harbor International Conference Center (BHIC)		✓		
	World Trade Center (WTC) -W Seattle			✓	
	Pier69 Port Cafeteria				✓
	World Trade Center (WTC) Seattle		✓		
Lease and Concession (i.e., revenue) Reviews	EAGLE MARINE SERVICES LTD			✓	
	DOUG FOX TRAVEL/ATZ	✓			
	AVIS (owns Budget)			✓	
	BUDGET RENT A CAR			✓	
	ENTERPRISE (owns Alamo and National)		✓		
	ALAMO RENT A CAR(recently brought out by Enterprise)				✓
	NATIONAL CAR RENTAL (recently brought out by Enterprise)				✓
	HERTZ Corp (owns Advantage)			✓	
	ADVANTAGE RENT-A-CAR (recently brought out by HERTZ)		✓		
	Fox Rent-A-Car				✓
	DTAG (dbaThrifty)				✓
	CMC INVESTMENTS INC (dba Dollars)		✓		✓
	HOST		✓		
	AIRPORT MANAGEMENT SERVICES LLC				✓
	MAD ANTHONY'S INC.			✓	
	CLEAR CHANNEL OUTDOOR			✓	
	BORDERS INC			✓	
	STONEPATH LOGISTICS INT'L SERVICES INC			✓	
	ANTON AIRFOOD			✓	
	CRUISE TERMINALS OF AMERICA LLC		✓		
	REPUBLIC PARKING NORTHWEST INC				✓
	LOUIS DREYFUS CORP		✓	✓	
	JCDECAUX AIRPORT INC	✓			
	SEATTLE RESTAURANT ASSOCIATES		✓		
	FIREWORKS			✓	
	FLYING FOOD FARE INC	✓			
	GATE GOURMET INT'L	✓			
	SKY CHEFS INC	✓			
	ODYSSEY MARITIME DIS CTR		✓		
	MAD ANTHONY'S INC PIER 66			✓	
	SSA TERMINALS LLC			✓	
	CONCESSIONS INT'L INC.			✓	
	KIEWIT GENERAL JOINT VENTURE			✓	
	Wendy's (Latrelle's)				✓ <sup>⓪</sup>
	Filo Foods				✓ <sup>⓪</sup>
	Qdoba (ZRC)				✓ <sup>⓪</sup>
	Pallino Pastaria				✓ <sup>⓪</sup>
	Smarte Carte				✓ <sup>⓪</sup>

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	Bose (Concourse A & C)				✓ <sup>⓪</sup>
	Butter LONDON				✓ <sup>⓪</sup>
	AT&T				✓ <sup>⓪</sup>
	Landed Weight/Landing fees - all airlines				✓ <sup>⓪</sup>
	FIS passengers/fees - all airlines				✓ <sup>⓪</sup>
	Aircraft parking (RON, cargo) - all airlines				✓ <sup>⓪</sup>
	IVARs				✓
	CLIPPER NAVIGATION INC				✓
	Cable Services (to tenants)				✓
	SODEXHO AMERICA LLC				✓
	Crane Rental (EAGLE MARINE, STEVEDORE SVCS, TOTAL TERMINALS)				✓
	Afashionado Gallery Inc.				✓ <sup>⓪</sup>
	CityIce Cold Storage Company				✓ <sup>⓪</sup>
	Bill and Nick Inc.				✓ <sup>⓪</sup>
	Little Coney				✓ <sup>⓪</sup>
	HKMK				✓ <sup>⓪</sup>
	Thrasher Investments				✓ <sup>⓪</sup>
	Wild Salmon				✓ <sup>⓪</sup>
	SSA Intermodal Yard				✓ <sup>⓪</sup>
Follow-Up of Significant Prior Audit Findings	Aviation/Sea Maintenance -- inventory				✓
	Ground Transportation - revenue completeness				✓
	ID Badging - receipting/system weaknesses				✓
Continuous Monitoring	Vendor vs. Employee Database				✓
	Request for Payment				✓
Performance	Port Contracting Practices at Capital Development Division (CDD) - Post SAO Audit/Effectiveness				✓ <sup>⓪</sup>
	Misc. Receipting Operations(crosscutting Program) - safeguarding and compliance				✓
	Fleet Maintenance (crosscutting Program) - efficiency				✓
	HR programs effectiveness				✓
	Travel and Entertainment (T&E) - economy/accountability				✓
	Cell Phone - efficiency/input to output				✓
	Impact of the elimination of Dept. Econ. Dev.				✓
	Office of Social Responsibility - effectiveness/is the dept. achieving the objective?				✓
	ABM contract (Aviation Main Terminal janitorial services) - effective monitoring?				✓ <sup>⓪</sup>
	Overtime - Port staff - all aviation depts.				✓ <sup>⓪</sup>
	Aviation Noise Remediation program (insulation) - effective monitoring/customer Satisfaction				✓ <sup>⓪</sup>
Enterprise Risk Management (ERM)	Pilot Program by Management as presented to the Committee by CFO				✓

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Contingency	SAO Performance Audit Follow-Up (PSAs, MCs, SWs)		✓	✓	
	Internal Special. Investigations		✓	✓	
	McKay Special. Investigations (12 contractors)			✓	
	Aviation Acquisition and Relocation			✓	
	Office of Social Responsibility (OSR)			✓	
	Special Projects as Requested, Unexpected Events, etc...				✓