

**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) Preliminary 2010 audits are suggestions by management (superscripted) and Internal Audit (non superscripted) for discussion purposes only at the November Committee meeting as possible 2010 audit projects.
  - 3) Proposed 2010 audits are a result of risk & resource analysis and is submitted with the 2010 Annual Risk Assessment Plan (A.R.A.P.) for Committee consideration at the January 2010 meeting.

	Project Description	2007	2008	2009	Preliminary 2010	Proposed 2010
Central Processing (i.e., systems) Reviews	Payroll			✓		
	Accounts Payable			✓		
	Procurement		✓			
	Port-wide PSAs	✓				
	Accounts Receivables/Billings				✓	✓
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>Ⓢ</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 bought out by Enterprise)				✓	
	NATIONAL CAR RENTAL (recently bought out by Enterprise)				✓	
	HERTZ Corp (owns Advantage)			✓		
	ADVANTAGE RENT-A-CAR (recently bought 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			✓		

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	CONCESSIONS INT'L INC.			✓		
	KIEWIT GENERAL JOINT VENTURE			✓		
	Wendy's (Latrelle's)				✓ <sup>Ⓢ</sup>	
	Filo Foods				✓ <sup>Ⓢ</sup>	
	Qdoba (ZRC)				✓ <sup>Ⓢ</sup>	✓
	Pallino Pastaria				✓ <sup>Ⓢ</sup>	✓
	Smarte Carte				✓ <sup>Ⓢ</sup>	✓
	Bose (Concourse A & C)				✓ <sup>Ⓢ</sup>	
	Butter LONDON				✓ <sup>Ⓢ</sup>	
	AT&T				✓ <sup>Ⓢ</sup>	
	Landed Weight/Landing fees - all airlines				✓ <sup>Ⓢ</sup>	✓
	FIS passengers/fees - all airlines				✓ <sup>Ⓢ</sup>	
	Aircraft parking (RON, cargo) - all airlines				✓ <sup>Ⓢ</sup>	
	IVARs				✓	
	CLIPPER NAVIGATION INC				✓	
	Cable Services (to tenants)				✓	
	SODEXHO AMERICA LLC				✓	✓
	Crane Rental (EAGLE MARINE, STEVEDORE SVCS, TOTAL TERMINALS)				✓	✓
	Afashionado Gallery Inc.				✓ <sup>Ⓢ</sup>	
	CityIce Cold Storage Company				✓ <sup>Ⓢ</sup>	
	Bill and Nick Inc.				✓ <sup>Ⓢ</sup>	
	Little Coney				✓ <sup>Ⓢ</sup>	
	HKMK				✓ <sup>Ⓢ</sup>	
	Thrasher Investments				✓ <sup>Ⓢ</sup>	
	Wild Salmon				✓ <sup>Ⓢ</sup>	
	SSA Intermodal Yard				✓ <sup>Ⓢ</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				✓	✓
	Port Contracting Practices at Capital Development Division (CDD) - Post SAO Audit/Effectiveness				✓ <sup>Ⓢ</sup>	✓
	Misc. Receipting Operations(crosscutting Program) - safeguarding and compliance				✓	
	Fleet Maintenance (crosscutting Program) - efficiency				✓	
	HR programs effectiveness				✓	

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Performance	Travel and Entertainment (T&E) - economy/accountability				✓	✓
	Mobile Communication Device Procurement Practices and Administration				✓	✓
	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>①</sup>	✓
	Overtime - Port staff - all aviation depts.				✓ <sup>①</sup>	✓
	Aviation Noise Programs (insulation) - effective monitoring/customer Satisfaction and noise abatement				✓ <sup>①</sup>	
Enterprise Risk Management (ERM)	Pilot Program by Management as presented to the Committee by CFO				✓	✓
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...				✓	✓