

**PORT OF SEATTLE**  
**AUDIT COMMITTEE PUBLIC MEMBER/CITIZEN REPRESENTATIVE**  
**FINANCIAL EXPERT INTERVIEW QUESTIONS**

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**The Chair of the audit committee will start the interview process by giving a quick introduction and overview of the Port of Seattle authority, operation, and structure.**

**Questions:**

1. Can you briefly describe to us why you want to serve on the Port's Audit Committee as the public member representing the public?

2. **Audit Committee Financial Expert Consideration**

Can you give us an overview of your expertise, knowledge, or skills in financial reporting and internal controls assessment? Be specific as to education, experience, when, where, and how you have applied financial knowledge.

Give us specific examples or experience relating to the following:

- Generally accepted accounting principles (GAAP) - an understanding of GAAP and financial statements including those relevant to the standards for state and local government accounting and financial reporting issued by the Government Accounting Standards Board (GASB). Ability to assess the general application of such accounting principles in connection with the accounting for estimates, accruals, reserves, etc.
- Generally accepted auditing standards (GAAS) - experience preparing, auditing, analyzing, or evaluating financial statements and an understanding of internal controls or procedures for financial reporting
- Generally accepted government auditing standards (GAGAS) – the Yellow Book issued by the Comptroller General of the United States
- Knowledge of the Single Audit Act of 1984, as amended, and the U.S. Office of Management and Budget - Circular A-133
- An understanding of audit committee functions and its oversight role

3. What is your experience with Enterprise Risk Management (ERM), including general risk assessment and internal controls evaluation.

4. What is your experience with Performance Audits?

5. Why do you believe you are qualified to serve on the Port's Audit Committee? Why should we select you to represent the public?

6. Would you have any conflicts of interests in serving on the audit committee?

7. Have you ever performed work for the Port of Seattle?

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8. Is there any additional information that you would like us to know about you?
9. **Audit Chair**: the Audit Committee meets, in public, once a month. The meetings are normally on the first Tuesday of every month and run from 9:00 am to 11:00 am. Port Staff distributes materials for meeting discussions about a week in advance of the meeting. We are seeking for an individual who can make a commitment to serve a three-year term.
10. Do you have any questions that you would like to ask the interview panel?