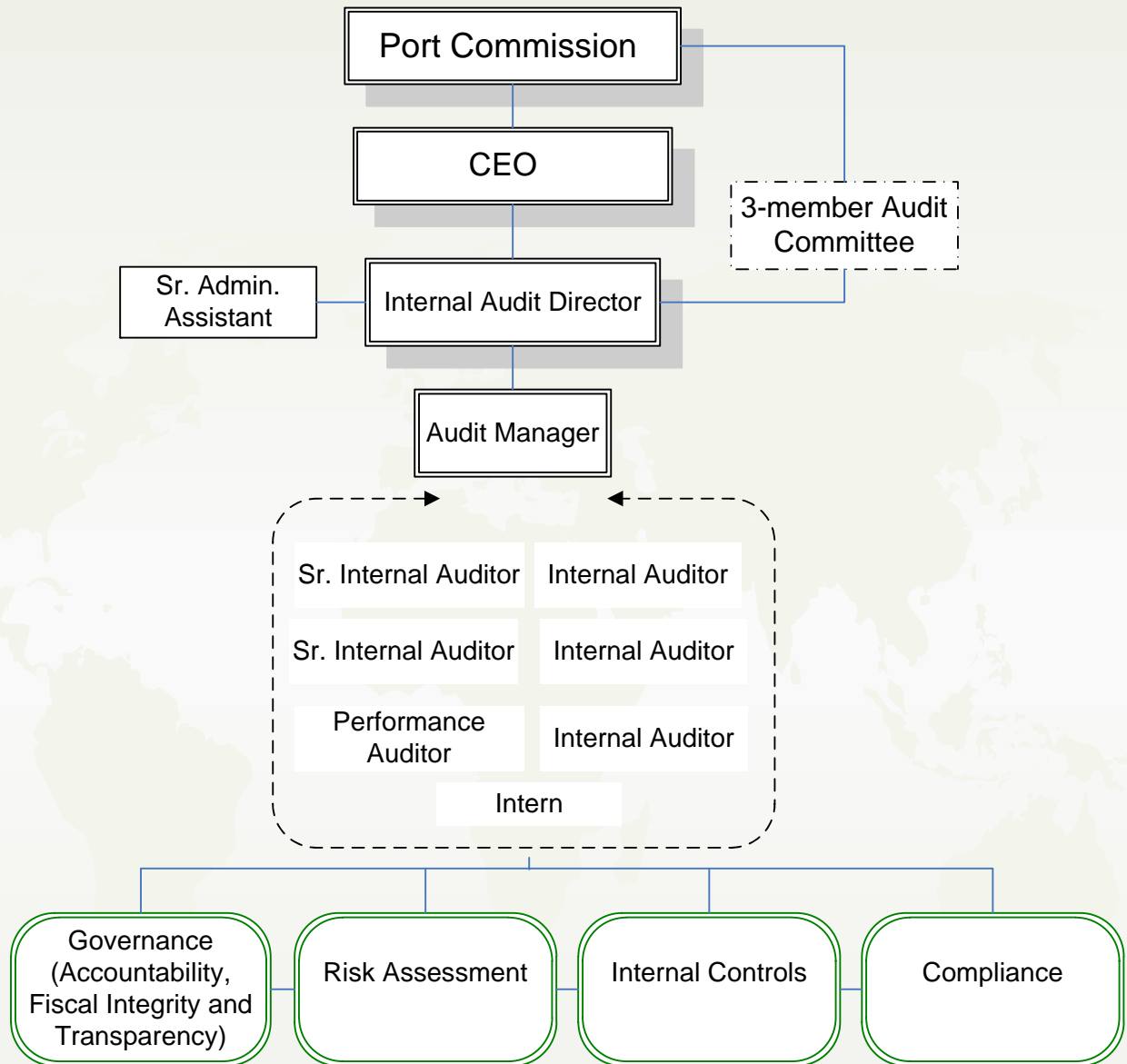




Internal Audit (Current Department Org. Chart, FTEs, and Audit Type Focus)





**Port of Seattle Internal Audit Department
Approved 2011 Audits**

Note: 1) Approved 2011 audits include suggestions by management (superscripted) and Internal Audit (non superscripted).
2) Estimated audit resources are based on 8,854 hours which is 75% of the total FTE hours for internal Audit staff. The remaining 25% includes such administrative/professional hours as training, sick, vacation, etc.

	Project Description	Approved 2011 Work Plan	Status	Division	Contact	Responsible Mgmt.
Comprehensive Operational Audit (Central Processing Reviews)	Asset Management	✓	In Progress	Corporate	Debbi Browning	Rudy Caluza
Comprehensive Operational Audit (Organizational Operations Reviews)	Airport Public Parking Garage	✓	Complete	Aviation	Diane Santiago	Jeff Hoevet
	Airport Office Building	✓	Complete	Aviation	Michele Fideler	Antonio Baca
	Container Management	✓	Complete	Seaport	Michael Burke	Linda Styrk
	Airfield Operations	✓	Not Started	Aviation	Mark Coates	Mike Ehl
	Follow-Up (Police Department)	✓	Not Started	Corporate	Rodney Covey	Colleen Wilson
3rd Party Operational Audit	VIP Lounge	✓ ^⓪	Not Started	Aviation	Jeffrey Wolf	Jim Schone
	Aviation Lost and Found	✓ ^⓪	Complete	Aviation	Susan Hansen Smith	Nicholas Harrison
Lease and Concession	ENTERPRISE (owns Alamo and National)	✓	In Progress	Aviation	Jolene Culler/James Jennings	Jim Schone
	AIRPORT MANAGEMENT SERVICES LLC (Hudson)	✓	In Progress	Aviation	Deanna Zachrisson	Jim Schone
	CRUISE TERMINALS OF AMERICA LLC	✓	In Progress	Seaport	Mike McLaughlin	Linda Styrk
	REPUBLIC PARKING NORTHWEST INC (Pier 66)	✓	Not Started	Real Estate	Melinda Miller	Joe McWilliams
	Wendy's (Latrell's)	✓ ^⓪	Not Started	Aviation	Deanna Zachrisson	Jim Schone
	IVARs	✓	Not Started	Aviation	Deanna Zachrisson	Jim Schone
	Crane Rental (EAGLE MARINE, STEVEDORE SVCS, TOTAL TERMINALS)	✓	Not Started	Seaport	Mike Burke	Linda Styrk
	Citylce Cold Storage Company/ Pier 91	✓ ^⓪	Complete	Seaport	Mike Burke	Linda Styrk
	Bill and Nick Inc.	✓ ^⓪	Not Started	Real Estate	Melinda Miller	Joe McWilliams
	Simply Wheelz LLC (Rent-A-Car)	✓	Not Started	Aviation	Jolene Culler/James Jennings	Jim Schone
	Ex Officio LLC	✓	Not Started	Aviation	Elaine Lincoln/Deanna Zachrisson	Jim Schone
	Food Systems Unlimited Inc	✓	Not Started	Aviation	Elaine Lincoln/Deanna Zachrisson	Jim Schone
	Airline Audit (one or two annually)	✓ ^⓪	Not Started	Aviation	Vicky Ausbun	Mike Ehl
	Subtenant Review (e.g., Concourse Concession)	✓ ^⓪	Not Started	Aviation	Deanna Zachrisson	Jim Schone
Fuel Dock at Shilshole	✓ ^⓪	Complete	Real Estate	Darlene Robertson	Joe McWilliams	
Limited Operational Audit	Fleet Maintenance (cross functional Program) - efficiency	✓ ^⓪	In Progress	Aviation/Real Estate	Mary Ann Lobdell/Benny Austin/Luisa Bangs	John Christianson/Lindsay Pulsifer
	Mobile Communication Device Procurement Practices and Administration	✓	Complete	Corporate	Kim Albert	Peter Garlock
	ABM contract (Aviation Main Terminal janitorial services) - effective monitoring?	✓	Not Started	Aviation	Andy Frank	Mike Ehl
Nonaudit Services	Continuous Monitoring	✓	In Progress	Corporate	Jack Hutchinson	Joyce Kirangi
	Enterprise Risk Management (ERM)	✓	In Progress	Corporate	Jeff Hollingsworth	Dan Thomas
Contingency	Payment Card Industry (PCI) Compliance	✓ ^⓪	In Progress	Corporate	Various	Various
	Special Projects as Requested, Unexpected Events, etc...	✓		Various	Various	Various

Status Count	2010 audits completed in 2011	7
	2011 audits completed	7
	2011 audits not started	14
	2011 audits in progress	8

Audit	Exit Month
Overtime *	Jan
Dollar RAC *	Jan
Fox RAC *	Jan
Travel *	feb
CDD *	April
Thrifty *	April
Mob. Device	June
Pub. Parking	June
Lst & Found	June
SeaTac Util *	June
AOB	July
Shilshole	July
Citylce	Aug
Container Op	Aug

* Audits highlighted in yellow are 2010 audits exited in 2011.

**Internal Audit Department
Calculation of Remaining Audit Resources in 2011**

Assumptions

1. 20 weeks remaining in the year (Aug. thru Dec.)
2. 25% administrative (training, vacation, sick, holiday, etc)
3. audit manager at 50% for audit work

Internal Auditor 1	563	
Internal Auditor 2	563	
Internal Auditor 3	563	
Senior Auditor 1	563	
Senior Auditor 2 *	563	
Performance Auditor 1 *	563	
Audit Manager	281	
Subtotal	3,656	
less		
*12 weeks to fill Senior Auditor Position #2	(338)	
* New position effective July 2011		
Estimated Total Available Audit Resources (in hours) from August thru December 2011	3,319	"a"
Original Work Plan Audit Hours	8,900	
Consumed thru July 2011	5,000	
Remaining per the original 2011 work plan	3,900	"b"
shortage of the originally planned hours (see "b") as compared to the estimated remaining resources available (see "a")	(581)	"c"

Based on the estimated shortage (see "c"), we recommend carrying forward approx. 2 to 3 audits to the 2012 work plan.

Audit Work Progress

(based on TeamMate time entries)

Status Legend: C -- complete; O -- ongoing; NS -- not started

Name	Start	End	Status	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Asset Management	5	7	O												
Department Audit of Airport Operations - Landside	1	5	C												
Airport Office Building Mgmt	4	7	C												
Seaport Container Operations Dept. Review	5	7	C												
Air Field Operations Dept. Review	8	12	NS												
Lost and Found at the airport	4	6	C												
VIP Lounge at the airport	8	12	NS												
ENTERPRISE RENT A CAR	5	7	O												
SIMPLY WHEELZ	8	12	NS												
Lease and Concession Audit of Airport Management Services (Hudson News)	2	7	O												
CRUISE TERMINALS OF AMERICA	5	7	O												
REPUBLIC PARKING NORTHWEST	8	12	NS												
LATRELLES EXPRESS	8	12	NS												
IVARS	8	12	NS												
Crane Rental Agreement Review	8	12	NS												
CITY ICE AND COLD STORAGE	5	7	C												
BILL & NICK INCORPORATED	8	12	NS												
EX OFFICIO	8	12	NS												
FOOD SYSTEMS UNLIMITED INC	8	12	NS												
Airline Audit	8	12	NS												
Subtenant Review	8	12	NS												
SHILSHOLE BAY FUEL DOCK	4	6	C												
Port Fleet	4	7	O												
Mobile Communication Device Procurement Practices and Administration	1	5	C												
ABM Contract	8	12	NS												
Performance Audit of CDD Contracting	1	5	C												
Audit of Aviation Overtime	1	1	C												
Dollar Rent-A-Car	1	2	C												
Fox Rent-A-Car	1	1	C												
Travel and Entertainment Expenses	1	2	C												
Thrifty Rent-A-Car	1	3	C												
SeaTac Utilities	1	5	C												

9 8 6 9 14 10 8 13 13 13 13 13