

1
2
3 **RESOLUTION NO. 3782**
4

5
6 **A RESOLUTION** of the Port Commission of the Port of Seattle
7 appointing Lisa Lam, Assistant Director, Accounting
8 & Financial Reporting, as Port Auditor pursuant to
9 RCW 53.36.010 and RCW 42.24.080 for the Port of
10 Seattle.
11

12 **WHEREAS**, RCW 53.36.010 requires that all port district funds shall be paid to the
13 treasurer and be disbursed by him or her upon warrants signed by a Port Auditor appointed by
14 the Port Commission, upon vouchers approved by the Commission; and
15

16 **WHEREAS**, RCW 42.24.080 requires that all claims presented against any political
17 subdivision by officers and employees of that subdivision or by persons furnishing materials,
18 rendering services or performing labor, or for any other contractual purpose, shall be audited,
19 before payment, by an auditing officer and the audit form shall provide for authentication and
20 certification by such auditing officer that the materials have been furnished, the services
21 rendered, the labor performed as described, or that any advance payment is due and payable
22 pursuant to a contract or is available as an option for full or partial fulfillment of a contractual
23 obligation, and that the claim is a just, due and unpaid obligation for the political subdivision;
24 and
25

26 **WHEREAS**, RCW 42.24.180 allows that in order to expedite the payment of claims, the
27 Port Commission may authorize the issuance of checks in payment of claims after the
28 designated Port Auditor has signed the checks but before the Port Commission has acted to
29 approve the claims. This is being accomplished through the authority established in
30 Resolutions 3181 and 3605, along with Executive policy EX-2, which cover administrative,
31 monetary & contractual redelegation of authority. The Port Commission may also stipulate that
32 certain kinds or amounts of claims shall not be paid before the Commission has reviewed the
33 supporting documentation and approved the issue of checks in payment of those claims.
34

35 The following conditions must be met before such payments are made pursuant to RCW
36 42.24.180: (1) The designated Port Auditor shall be required to furnish an official bond for the
37 faithful discharge of their duties in an amount determined by the legislative body but not less
38 than fifty thousand dollars (the Port has in effect such a bond for fifty thousand dollars); (2)
39 The Port shall adopt and have in place contracting, purchasing, disbursing, and hiring policies
40 that implement effective internal controls (the Port's CPO policy series fulfill the requirements
41 for contracting and purchasing, the Port's AC policy series fulfill the requirements for
42 disbursing, and the Port's HR policy series fulfill the requirements for hiring); (3) The Port
43 Commission shall provide for its review of the documentation supporting claims paid and for its
44 approval of all checks issued in payment of claims at its next regularly scheduled public meeting

45 (such action is being taken monthly in a Commission meeting); (4) The Port Commission shall
46 require that if, upon review, it disapproves some claims, the Port Auditor shall cause the
47 disapproved claims to be recognized as receivables of the Port and to pursue collection
48 diligently until the amounts disapproved are collected or until the Commission is satisfied and
49 approves the claims.

50
51 **WHEREAS**, no claim shall be paid without such authentication and certification as
52 described above; and

53
54 **WHEREAS**, the Port of Seattle requires a Port Auditor to be formally designated to carry
55 out the responsibilities set forth in RCW 53.36.010, Chapter 42.24 RCW, and other applicable
56 authorities.

57
58 **NOW, THEREFORE, BE IT RESOLVED** by the Port Commission of the Port of Seattle as
59 follows:

60
61 Section 1. The Port of Seattle Commission designates Lisa Lam, Assistant Director,
62 Accounting & Financial Reporting Department for the Port of Seattle, to serve as the Port
63 Auditor for the Port of Seattle.

64
65 **ADOPTED** by the Port Commission of the Port of Seattle at a duly noticed meeting
66 thereof, held this _____ day of _____, 2020, and duly authenticated in open
67 session by the signatures of the Commissioners voting in favor thereof and the seal of the
68 Commission.

69
70 _____
71 _____
72 _____
73 _____
74 _____
75 _____
76 _____
77 _____
78 _____
79 _____
80 Port Commissioners