



Port of Seattle Commission
AUDIT COMMITTEE

December 9, 2021 – 2:30 p.m.

To be held in virtually via Teams in accordance with the Governor’s ‘Stay Healthy - Safe Start’ order and Proclamation 20-28. You may view the full meeting live at meetings.portseattle.org. **To listen live, call in at +1 (425) 660-9954 and Conference ID 268535395**

REVISED AGENDA (Add Item 4 and renumber)

Committee members:

Commissioner Stephanie Bowman, Chair
Commissioner Sam Cho, Member
Committee Public Member Christina Gehrke

Also attending:

Glenn Fernandes, Internal Audit Director
Aaron Pritchard, Commission Interim Chief of Staff
Michelle Hart, Commission Clerk
Aubree Payne, Deputy Commission Clerk

ORDER OF BUSINESS

1. Call to Order
2. Approval of Minutes – [September 9, 2021](#)

External Audits

3. Moss Adams – 2021 Audit Engagement Service [Plan](#)
Olga Darlington, Audit Partner; Anna Waldren, Manager

Updates and Approvals (*Glenn Fernandes, Director, Internal Audit*) ([Report](#))

4. APPROVAL –External Audit Services Selection for 2022 to 2026 Operating Periods
(Lisa Lam, Assistant Director, Accounting & Financial Reporting; Rudy Caluza, Director, Accounting & Financial Reporting) ([Memo](#))
5. Update - 2021 Audit Plan
6. APPROVAL of Proposed 2022 Internal Audit Plan
7. Open Issue Follow-up

Operational Audits (*Glenn Fernandes, Director, Internal Audit; Dan Chase, Manager, Internal Audit; Spencer Bright, Manager, Internal Audit – Capital*)

8. Capitalization of Assets ([Report](#))
9. North Terminals Utilities Upgrade – Phase 1([Report](#))
10. Rent and Concession Deferral Recovery ([Report](#))

Information Technology Audits¹ – Not Discussed in Public Session

11. Payment Card Industry (PCI) Compliance
12. Continuous Vulnerability Management
13. Data Recovery

Limited Contract Compliance Audits² (*Glenn Fernandes, Director, Internal Audit*)

14. Dilettante Chocolate, Inc. ([Report](#))

Concluding Business

15. Committee Comments
 16. Adjournment
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¹ *Information Technology audits are security sensitive and are not discussed in public meetings; all or part of the audit reports may be exempt from public records disclosure under RCW 42.56.420.*

² *Limited Contract Compliance audits are presented during the meeting only when there are findings, or by committee request.*