



**COMMISSION  
AGENDA MEMORANDUM**

Item No. 8b

**ACTION ITEM**

Date of Meeting May 9, 2023

**DATE:** May 1, 2023  
**TO:** Steve Metruck, Executive Director  
**FROM:** Eloise Olivar, AFR Senior Manager Disbursements  
**SUBJECT:** **Claims and Obligations –April 2023**

**ACTION REQUESTED**

Request Port Commission approval of the Port Auditor’s payment of the salaries and claims of the Port pursuant to RCW 42.24.180 for payments issued during the period April 1<sup>st</sup> through 30<sup>th</sup>, 2023 as follows:

<b>Payment Type</b>	<b>Payment Reference Start Number</b>	<b>Payment Reference End Number</b>	<b>Amount</b>
Accounts Payable Checks	947941	948279	\$ 6,286,908.65
Accounts Payable ACH	054029	054770	\$ 52,717,023.94
Accounts Payable Wire Transfers	016031	016058	\$ 13,201,411.35
Payroll Checks	206491	206875	\$ 144,264.53
Payroll ACH	1131011	1135451	\$ 14,165,413.57
<b>Total Payments</b>			<b>\$ 86,515,022.04</b>

Pursuant to RCW 42.24.180, “the Port’s legislative body” (the Commission) is required to approve in a public meeting all payments of claims within one month of issuance.

**OVERSIGHT**

All these payments have been previously authorized either through direct Commission action or delegation of authority to the Executive Director and through his or her staff. Detailed information on Port expenditures is provided to the Commission through comprehensive budget presentations as well as the publicly released Budget Document, which provides an even greater level of detail. The Port’s operating and capital budget is approved by resolution in December for the coming fiscal year, and the Commission also approves the Salary and Benefit Resolution around the same time to authorize pay and benefit programs. Notwithstanding the Port’s budget approval, individual capital projects and contracts exceeding certain dollar thresholds are also subsequently brought before the Commission for specific authorization prior to commencement of the project or contract—if they are below the thresholds the Executive Director is delegated authority to approve them. Expenditures are monitored against budgets monthly by management and reported comprehensively to the Commission quarterly.

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Effective internal controls over all Port procurement, contracting and disbursements are also in place to ensure proper central oversight, delegation of authority, separation of duties, payment approval and documentation, and signed perjury statement certifications for all payments. Port disbursements are also regularly monitored against spending authorizations. All payment transactions and internal controls are subject to periodic Port internal audits and annual external audits conducted by both the State Auditor's Office and the Port's independent auditors.

For the month of April 2023, over \$72,205,343.94 in payments were made to nearly 676 vendors, comprised of 2,070 invoices and over 8,798 accounting expense transactions. About 92 percent of the accounts payable payments made in the month fall into the Construction, Employee Benefits, Contracted Services, Payroll Taxes, Janitorial Services, Utility Expenses, Public Expense, Sales Taxes, Other Liabilities and Maintenance Inventory. Payroll expense for the month of April was \$14,309,678.10.

### Top 15 Payment Category Summary:

Category	Payment Amount
Construction	30,404,711.14
Employee Benefits	10,397,836.81
Contracted Services	6,365,274.59
Payroll Taxes	5,739,700.60
Janitorial Services	5,725,336.09
Utility Expenses	2,717,892.38
Public Expense	1,485,570.34
Sales Taxes	1,424,659.13
Other Liabilities	1,282,796.24
Maintenance Inventory	901,370.92
Software	815,646.39
Parking Taxes	609,986.60
Bond Fees	597,251.60
Legal	427,488.08
Environmental Remediation	374,929.87
Other Categories Total:	2,934,893.16
Net Payroll	14,309,678.10
<b>Total Payments:</b>	<b>\$86,515,022.04</b>

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Appropriate and effective internal controls are in place to ensure that the above obligations were processed in accordance with Port of Seattle procurement/payment policies and delegation of authority.

  
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**Lisa Lam/Port Auditor**

At a meeting of the Port Commission held on May 9, 2023, it is hereby moved that, pursuant to RCW 42.24.180, the Port Commission approves the Port Auditor's payment of the above salaries and claims of the  
Port:

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**Port Commission**