



Port of Seattle Commission
AUDIT COMMITTEE
June 20, 2024 – 10:00 a.m.

To be held in person at the Port of Seattle Headquarters
Building – Commission Chambers, Pier 69, 2711 Alaskan Way, Seattle, Washington.

You may view the full meeting live at meetings.portseattle.org.

To listen live from a remote location, call in at: +1 (425) 660-9954 or (833) 209-2690 and Conference ID 467 775 360#

Committee members:

Commissioner Toshiko Hasegawa, Chair
Commissioner Ryan Calkins
Committee Public Member Sarah Holmstrom

Also attending:

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

ORDER OF BUSINESS

1. Call to Order
2. Approval of Minutes – March 28, 2024 ([Attached](#))

External Audits

3. Office of the Washington State Auditor – Performance Audit Results – Civil Asset Forfeiture
Tania Fleming, Principal Performance Auditor, Sohara Monaghan, Senior Performance Auditor
([Presentation](#) and [Report](#))
4. Moss Adams – 2023 Financial Statement Audit Results ([Presentation](#))
Olga Darlington, Engagement Partner; Anna Waldren, Audit Senior Manager

Updates and Approval (*Glenn Fernandes, Director, Internal Audit*) ([Presentation – Items #5-11](#))

5. Internal Audit Organization Structure
6. Open Issues Status
7. 2024 Audit Plan Update

Performance Audits (*Glenn Fernandes, Director, Internal Audit; Spencer Bright, Manager, Internal Audit - Capital Audit, Dan Chase, Manager, Internal Audit, Kerem Onat, Senior Internal Auditor*)

8. Time Approval Controls ([Report](#))
9. Parking Garage Elevator Modernization ([Report](#))

Information Technology Audits - None

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

10. 1915 KCHouse Concepts – SEATAC, LLC ([Report](#))¹
11. Stellar Bambuza SEA, LLC ([Report](#))¹

Concluding Business

12. Committee Comments
13. Adjournment¹ Limited Contract Compliance Audits are only discussed if issues are identified.