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San Diego Unified Port District
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Office of the District Clerk

BPC Policy No. 035

SUBJECT: POWERS AND FUNCTIONS OF THE PORT AUDITOR

PURPOSE: To delineate policy on the exercise of powers and functions of the Port Auditor.

POLICY STATEMENT:

1. The Port Auditor shall be directly responsible to the Board of Port Commissioners (Board).
2. The Port Auditor shall act as an independent, objective assurance, and consulting provider to the Board and District Management. The Office of the Port Auditor shall assist the Board and members of the organization in accomplishing its goals and objectives by bringing a systematic, disciplined approach in evaluating and improving the effectiveness of control, risk management, and governance processes.
3. The Office of the Port Auditor shall govern itself by adherence to the Mandatory Guidance of the Institute of Internal Auditor's (IIA) International Professional Practices Framework (IPPF), which includes the Core Principles for the Professional Practice of Internal Auditing, and the Code of Ethics, the International Standards for the Professional Practice of Internal Auditing, and the Definition of Internal Auditing. The IIA's Mandatory Guidance constitutes the fundamental requirements for the professional practice of internal auditing and the principles against which to evaluate the effectiveness of the Office of the Port Auditor's performance.
4. While the Office of the Port Auditor will always be aligned with the District's values and the principles promulgated by the IIA and General Accounting Office (GAO), there are five core values that are foundational to the Office of the Port Auditor in order to effectively fulfill its mission. These values are defined as:
 - Integrity – Doing the right thing and providing, honest, objective assurance, and advice even when doing so is

financial audits for the District with the independent certified public accounting firm approved by the Board.

13. The Port Auditor shall support the Audit Oversight Committee as directed by the Board. In addition, the Port Auditor shall be responsible for administering the District's hotline that is available to District employees and the public in general.

RESOLUTION NUMBER AND DATE: 2020-004, dated January 9, 2020 (Supersedes BPC Policy No. 035, Resolution No. 2017-141, dated October 10, 2017; Resolution No. 2017-028, dated March 14, 2017; Resolution No. 2016-45, dated April 14, 2016; BPC Policy No. 105, Resolution No. 2000-109, dated June 13, 2000; Resolution No. 81-328, dated October 6, 1981; and Resolution No. 68-298, dated December 3, 1968)