

RESOLUTION 2014-141

**RESOLUTION APPROVING INTERNAL AUDIT
PLAN FOR FISCAL YEAR 2014/2015**

WHEREAS, the San Diego Unified Port District (District) is a public corporation created by the Legislature in 1962 pursuant to Harbors and Navigation Code Appendix I (Port Act); and

WHEREAS, pursuant to Board of Port Commissioners (BPC) Resolution 2004-146, adopted on September 7, 2004, the Audit Advisory Committee (Committee) of the District was established by charter, and such charter was amended pursuant to BPC Resolution 2013-55, adopted on April 9, 2013; and

WHEREAS, pursuant to the charter, the Committee shall review and recommend an annual Audit Plan (Audit Plan) responsive to the Committee's oversight responsibilities; and

WHEREAS, on June 19, 2014, the Committee reviewed and commented on the draft Fiscal Year 2014/2015 Internal Audit Plan (Audit Plan); and

WHEREAS, a summary of the Audit Plan for Fiscal Year 2014/2015 is attached to the corresponding agenda sheet as Attachment "A"; and

WHEREAS, the Audit Plan will provide visibility of the overall audit effort and will assist the BPC and District management in achieving the District's strategic goals; and

WHEREAS, the anticipated results of the Audit Plan for Fiscal Year 2014/2015 will add value to the areas such as assuring that revenues are accurately billed, collected, and reported, the safeguarding of assets, the efficiency and effectiveness of operations, compliance with laws, regulations, policies and procedures, and assuring that internal controls are functioning as intended.

NOW, THEREFORE, BE IT RESOLVED by the Board of Port Commissioners of the San Diego Unified Port District that the Audit Plan for Fiscal Year 2014/2015 is hereby approved, a copy of which is on file in the Office of the District Clerk.

APPROVED AS TO FORM AND LEGALITY:
GENERAL COUNSEL


By: Assistant/Deputy

PASSED AND ADOPTED by the Board of Port Commissioners of the San Diego Unified Port District, this 8th day of July 2014, by the following vote:

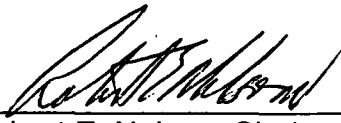
AYES: Bonelli, Castellanos, Malcolm, Merrifield, Moore, Nelson, and Valderrama.

NAYS: None.

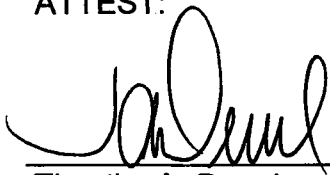
EXCUSED: None.

ABSENT: None.

ABSTAIN: None.


Robert E. Nelson, Chairman
Board of Port Commissioners

ATTEST:


Timothy A. Deuel
District Clerk

(Seal)