

RESOLUTION 2015-84

RESOLUTION APPROVING INTERNAL AUDIT PLAN FOR FISCAL YEAR 2015/2016

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 BPC (Board of Port Commissioners) Policy No. 035, Powers and Functions of the Port Auditor, the Port Auditor is required to prepare for approval by the BPC an Audit Plan for the fiscal year; and

WHEREAS, under the District's Audit Advisory Committee (Committee) Charter, the Committee shall review and recommend an annual audit plan (Audit Plan) responsive to the Committee's oversight responsibilities; and

WHEREAS, on June 30, 2014 the draft Audit Plan was submitted to the Committee for review and comment before BPC approval; and

WHEREAS, a summary of the Audit Plan for FY15/16 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 FY15/16 will add value in the following areas:

- Assurance that revenues are accurately billed, collected, and reported.
- Safeguarding of assets.
- Efficiency and effectiveness of operations.
- Compliance with laws, regulations, policies, and procedures.
- Assurance that internal controls are functioning as intended.
- Assurance that District programs are achieving their intended objectives in an efficient, effective, and equitable manner.

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 2015/2016 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 14th day of July 2015, by the following vote:

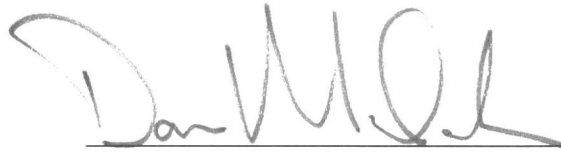
AYES: Bonelli, Castellanos, Malcolm, Merrifield, Moore, Nelson, and Valderrama.

NAYS: None.

EXCUSED: None.

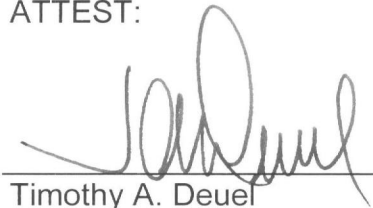
ABSENT: None.

ABSTAIN: None.



Dan Malcolm, Chairman
Board of Port Commissioners

ATTEST:



Timothy A. Deuel
District Clerk

(Seal)