

**RESOLUTION 2016-206**

**RESOLUTION ACCEPTING AND FILING THE  
EXTERNAL AUDITOR'S REPORT ON THE AUDIT  
OF THE DISTRICT'S FINANCIAL STATEMENTS  
AND SINGLE AUDIT FOR THE YEAR ENDING  
JUNE 30, 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 1, (Port Act); and

**WHEREAS**, Port Act, Section 52, states "The accounts of the district shall be audited annually in accordance with generally accepted auditing standards by independent certified public accountants and a copy of the audit report shall be filed with the clerk for inspection by any person or persons interested." ; and

**WHEREAS**, the District's External Auditor, Macias, Gini, & O'Connell LLP (MGO), issued its Audit Report on the District's financial statements for the year ending June 30, 2016, and their report (Single Audit) on the District's compliance with requirements for each of the District's major federal programs for year ending June 30, 2016; and

**WHEREAS**, on December 7, 2016, the Audit Advisory Committee met and recommended that the Board accept and file the External Auditor's Report; and

**WHEREAS**, staff recommends the Board accept and file the External Auditor's Report and Single Audit.

**NOW, THEREFORE, BE IT RESOLVED** by the Board of Port Commissioners of the San Diego Unified Port District, as follows:

That the Board of Port Commissioners of the San Diego Unified Port District, hereby accepts and files the External Auditor's Report on the Audit of the District's Financial Statements and Single Audit for the Year Ending June 30, 2016, copies of which are on file with 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 13<sup>th</sup> day of December, 2016, by the following vote:

AYES: Bonelli, Castellanos, Merrifield, and Valderrama.

NAYS: None.

EXCUSED: Malcolm, Nelson and Moore.

ABSENT: None.

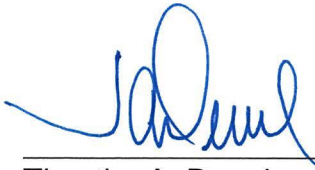
ABSTAIN: None.

RECUSED: None.



Marshall Merrifield, Chairman  
Board of Port Commissioners

ATTEST:



Timothy A. Deuel  
District Clerk

(Seal)