

**RESOLUTION 2016-86**

**RESOLUTION APPROVING INTERNAL AUDIT  
PLAN FOR FISCAL YEAR 2016/2017 PURSUANT  
TO BOARD OF PORT COMMISSIONERS (BPC)  
POLICY NO. 035 – POWERS AND FUNCTIONS OF  
THE PORT AUDITOR**

**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 8, 2016 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 FY16/17 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

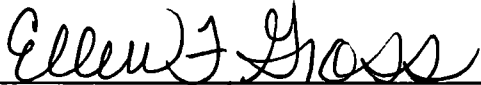
**WHEREAS**, the anticipated results of the Audit Plan for FY16/17 will add value in the following areas:

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

2016-86

**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 2016/2017 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 15<sup>th</sup> day of June 2016, by the following vote:

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

NAYS: None.

EXCUSED: Malcolm.

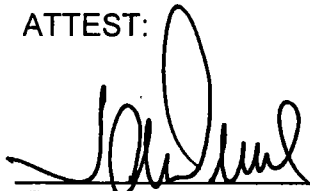
ABSENT: None.

ABSTAIN: None.



Marshall Merrifield, Chairman  
Board of Port Commissioners

ATTEST:



Timothy A. Deuel  
District Clerk

(Seal)