

RESOLUTION 2017-092

RESOLUTION APPROVING THE AUDIT PLAN FOR FY17/18 PURSUANT TO BOARD OF PORT COMMISSIONERS 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 Board of Port Commissioners (BPC) Policy No. 035, Powers and Functions of the Port Auditor, the Port Auditor is to prepare for approval by the BPC an Audit Plan to be performed during 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 15, 2017, 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 FY17/18 is attached to the corresponding agenda sheet as Attachment A; and

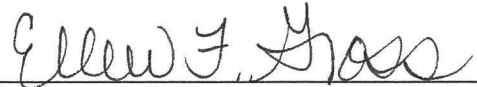
WHEREAS, the Audit Plan will provide visibility of the overall audit effort and will assist the BPC and District management in achieving the District's strategic goals; and

WHEREAS, the anticipated results of the Audit Plan for FY17/18 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.

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 2017/2018 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 20th day of June 2017, by the following vote:

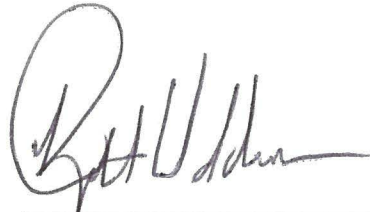
AYES: Bonelli, Castellanos, Malcolm, Merrifield, Moore, and Valderrama

NAYS: None.

EXCUSED: Zucchet

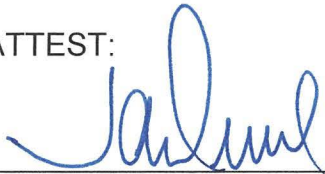
ABSENT: None.

ABSTAIN: None.



Robert Valderrama, Chair
Board of Port Commissioners

ATTEST:



Timothy A. Deuel
District Clerk

(Seal)