

RESOLUTION 2019-065

RESOLUTION APPROVING THE AUDIT PLAN FOR FY19/20 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 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, on June 13, 2019 the Audit Oversight Committee (Committee) reviewed the draft FY19/20 Audit Plan as required in BPC Policy No. 776, Port Audit Oversight Committee Policy, and it is now ready for Board approval; and

WHEREAS, the Audit Plan (attached to the corresponding agenda sheet as Attachment A) must be flexible and continually maintained to meet the highest priority needs of the Port at any given time; and

WHEREAS, audit scheduling and the number of areas reviewed may be affected by staff turnover, special projects, and unforeseen circumstances in a scheduled project; and

WHEREAS, all planned audits not completed during the fiscal year are carried forward and reevaluated during the planning process for the following fiscal year; and

WHEREAS, the Audit Plan will provide visibility of the overall audit effort and will assist the Board and management in achieving the Port's strategic goals. The anticipated results 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 governance, risk management, and control processes 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 2019/2020 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 18th day of June, 2019, by the following vote:

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

NAYS: None.

EXCUSED: None.

ABSENT: None.

ABSTAIN: None.


Garry J. Bonelli, Chairman
Board of Port Commissioners

ATTEST:



Donna Morales
District Clerk

(Seal)