Dear Ms. Kirangi,

We have completed a peer review of the Port of Seattle for the period July 1, 2012 through October 31, 2015. In conducting our review, we followed the standards and guidelines contained in the Peer Review Guide published by the Association of Local Government Auditors (ALGA).

We reviewed the internal quality control system of your audit organization and conducted tests in order to determine whether your internal quality control system operated to provide reasonable assurance of compliance with Government Auditing Standards issued by the Comptroller General of the United States. Our procedures included:

Reviewing the audit organization's written policies and procedures.
Reviewing internal monitoring procedures.
Reviewing a sample of audit and attestation engagements and working papers.
Reviewing documents related to independence, training, and development of auditing staff.
Interviewing auditing staff, management, and members of the Audit Committee to assess their understanding of, and compliance with, relevant quality control policies and procedures.

Due to variances in individual performance and judgment, compliance does not imply adherence to standards in every case, but does imply adherence in most situations.

Based on the results of our review, it is our opinion that the Port of Seattle's internal quality control system was suitably designed and operating effectively to provide reasonable assurance of compliance with Government Auditing Standards for audits and attestation engagements during the review period.
July 1, 2012 through October 31, 2015.

Chrystal Brooks  
CPA, CISA, CIA, CGFM, CRMA, CGAP  
Harford County, Maryland

Ramesh Ganesh  
CIA, CIA, CISA, CGAP, CFE, CGMA  
City of Lubbock

Gerald Dunning  
CIA, CISA, CFE  
Orange County Transportation Authority

William Walker  
CPA, CIA  
Metropolitan Government of Nashville

449 Lewis Hargett Circle, Suite 290, Lexington, KY 40503, Phone: (859) 276-0686, Fax: (859) 278-0507 webmaster@nasact.org ? www.algaonline.org