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 for Assessing Conformance with International Standards for the Professional Practice of Internal Auditing 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 if your internal quality control system operated to provide reasonable assurance of conformance with the International Standards for the Professional Practice of Internal Auditing (the Standards) issued by the Institute of Internal Auditors as part of their Professional Practices Framework. Due to variances in individual performance and judgment, conformance 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
conformance with the Standards for assurance and consulting engagements during the review period of July 1, 2012 through October 31, 2015.

We have prepared a separate letter offering suggestions to further strengthen your internal quality control system.

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