

External Quality
Control Review

of the Port of Seattle
Internal Audit Department

Conducted in accordance with guidelines of the
Association of Local Government Auditors
for the period July 1, 2012 through October 31, 2015

Association of Local Government Auditors

December 3, 2015

Ms. Joyce Kirangi, CPA, CGMA Director, Internal Audit
Port of Seattle
Pier 69 Corporate Headquarters 2711 Alaskan Way
Seattle, WA 98121

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.

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