

External 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
November 1, 2015 through October 31, 2018

Association of Local Government Auditors

January 10, 2019

Glenn Fernandes, Director
Port of Seattle Internal Audit Department
Pier 69, 2711 Alaskan Way
Seattle, WA 98121

Dear Mr. Fernandes,

We have completed a peer review of the Port of Seattle Internal Audit Department for the period November 1, 2015 through October 31, 2018. 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 audits and working papers.
- Reviewing documents related to independence, training, and development of auditing staff.
- Interviewing auditing staff, and management 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 Internal Audit Department's internal quality control system was suitably designed and operating effectively to provide reasonable assurance of compliance with Government Auditing Standards for audits during the period November 1, 2015 through October 31, 2018.

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

D. Lamar Norwood, Senior Internal Auditor, City of Raleigh
Katie Houston, Assistant City Auditor, City of Austin
Mark Swann, Metropolitan Auditor/Director, Metropolitan Government of Nashville and Davidson County
Crystal Turner, Senior Auditor, Mecklenburg County

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Pier 69, 2711 Alaskan Way
Seattle, WA 98121

Dear Mr. Fernandes,

We have completed a peer review of the Port of Seattle Internal Audit Department for the period November 1, 2015 through October 31, 2018. 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 Internal Audit Department'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 period November 1, 2015 through October 31, 2018.

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

D. Lamar Norwood, Senior Internal Auditor, City of Raleigh
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