



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
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).

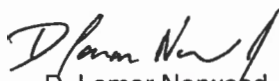
We reviewed the internal quality control system of your audit organization and conducted tests in order to determine whether your internal quality control system operated to provide reasonable assurance of compliance with Government Auditing Standards issued by the Comptroller General of the United States.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

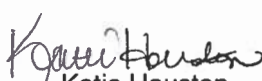
- Reviewing the audit organization's written policies and procedures.
- Reviewing internal monitoring procedures.
- Reviewing a sample of audits and working papers.
- Reviewing documents related to independence, training, and development of auditing staff.
- Interviewing auditing staff, and management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

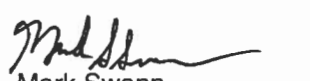
Due to variances in individual performance and judgment, compliance does not imply adherence to standards in every case but does imply adherence in most situations.


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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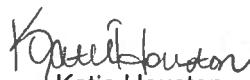
We have completed a peer review of the Port of Seattle Internal Audit Department for the period November 1, 2015 through October 31, 2018. In conducting our review, we followed the standards and guidelines contained in the *Peer Review Guide for Assessing Conformance with International Standards for the Professional Practice of Internal Auditing* by the Association of Local Government Auditors (ALGA).

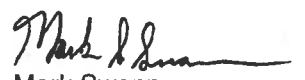
We reviewed the internal quality control system of your audit organization and conducted tests in order to determine if your internal quality control system operated to provide reasonable assurance of conformance with the *International Standards for the Professional Practice of Internal Auditing (the 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.


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