

**PORT AUDITOR  
DISTRICT AUDIT PLAN  
FY 18/19**

AUDITS		Risk Score	Notes	Estimated Project Hrs FY Total
<b>TENANT AUDITS (42% of Total Audit Coverage)</b> - Audit the supporting records of businesses with revenue generating leases to ensure the correct amount of rent is paid to the District based on a percentage of gross revenue, and that internal controls are adequate to ensure the integrity of records used to report gross revenues. Audits cover approximately 27% of concession rent/wharfage.				
Current year				
	Felcor Hotel Asset Company dba Wyndham San Diego Bayside	114	L.O.#0003.0257.001	260
	One Park Boulevard, LLC dba Hilton San Diego Bayfront Hotel	112	L.O.#0003.0183.001	500
	Seaport Village Operating Company dba Seaport Village	105	L.O.#0003.0103.001	300
	Sunroad Marina Partners, LP dba Sunroad Resort Marina	104	L.O.#0002.0101.001	250
	SHM Cabrillo Isle, LLC dba SHM Cabrillo Isle	103	L.O.#0002.0103.001 (Audit Scope Begins: 1/1/2016)	400
	United Sportfishers of San Diego dba H & M/Lee Palm Sportfishers	98	L.O.#0001.0025.001	270
	PNF-SDP< LLC dba Park 'N Fly	94	L.O.#0002.0013.005	200
	Bartell Hotels dba Island Palms West	92	L.O.#0001.0004.001	290
	Mrs. Kelly's, Inc. dba Point Loma Sea Foods	85	L.O.#0001.0044.002	88
	Fish Market Restaurants, Inc. dba Fish Market Restaurant	85	L.O.#0003.0030.001 w/ 0003.0031.003	80
	Searles Valley Minerals Operations Inc. dba Searles Valley Minerals Op.	64	L.O.#0001.0068.002	100
	Subtotal			2,738
<b>PROCESS / CONTRACT / PROGRAM AUDITS (51% of Total Audit Coverage)</b> - Evaluate process efficiency and effectiveness; ensure District programs are achieving their intended objectives; evaluate vendor compliance with contract provisions; validate the adequacy of internal controls to ensure accurate, complete and timely processing of District financial transactions; ensure District assets are safeguarded; evaluate compliance with department and District policies.				
Current year				
	Process - Variable Staffing: New Cost Center includes limited, temporary, interns and student workers	375, 331, 302, 298	Evaluate the adequacy of governance, risk management and control processes; evaluate the effectiveness, efficiency and equitability of the process to meet District goals.	500
	Process - Equipment Outlay and Other Capital Projects (New Process) includes capital projects not meeting thresholds for MM and CIP and funded from the Environmental Fund or Grants	334, 299, 290, 277, 267	Evaluate the adequacy of governance, risk management and control processes; evaluate the effectiveness, efficiency and equitability of the process to meet District goals.	400
	Process - Administration of (Non-Public Works) Agreements and Contracts includes fund encumbrance, task authorizations, invoicing, insurance and service provider deliverables, consultants as employees	313, 302, 298	Evaluate the adequacy of governance, risk management and control processes; evaluate the effectiveness, efficiency and equitability of the process to meet District goals.	500
	Program - Pond 20 Mitigation Banking (Economic Development Fund: BPC Policy 774)	304	Evaluate the adequacy of governance, risk management and control processes; evaluate the effectiveness, efficiency and equitability of the process to meet District goals.	150
	Program - Construction Management of CIP and MM Projects	303, 290, 277, 272, 266	Evaluate program efficiency and effectiveness; ensure compliance with laws and regulations; safeguard District assets; best practices comparable to other agencies	500
	Process - Payroll Function includes segregation of duties, timecard approval process and overtime process	283, 236	Evaluate the adequacy of governance, risk management and control processes; evaluate the effectiveness and efficiency of the process to meet District goals; safeguard District assets.	500
	Process - Port Wide Financial Sustainability	291	Evaluate the adequacy of governance, risk management and control processes; evaluate the effectiveness, efficiency and equitability of the process to meet District goals.	Outsourced
	Transactional - Procurement Card Program	246	Ensure compliance with laws and regulations; safeguard District assets	Outsourced
	Contract: Facility Management - Real Estate (Seaport Village Operator)	278	Evaluate vendor deliverables and compliance with contract/agreement provisions; ensure accurate, complete, and timely processing of financial transactions.	225
	Process - Equipment & Systems; Technology Management Program: Monitoring Purchased Equipment and Systems (current and terminated employees)	284, 275	Evaluate the adequacy of governance, risk management and control processes; safeguard District assets.	225
Follow-up Audits				
	Process - Facility Environmental Compliance	302, 304	Verify implementation status of prior (FY17/18) audit recommendations.	100
	Process - HPD Fleet Maintenance	181	Verify implementation status of prior (FY17/18) audit recommendations.	100
	Process - Grant's Management (FEMA Recommendations)	315	Verify implementation status of prior (FY17/18) audit recommendations.	125
	Subtotal			3,325

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<b>SUPPORT AND OTHER NON-AUDIT SERVICES (3% of Total Audit Coverage)</b> - Provide support to the Port Auditor's Office (e.g., workpaper reviews), Audit Advisory Committee, and other non-audit services.				
<u>Current year</u>				
	Unknown Items of Support and Non-Audit Services	NA		50
	Senior Auditor Assistance / WP Review	NA		70
	BPC Policy 90 - Transfer of Funds	NA	Non-Audit Services	40
	Audit Committee Support	NA	Audit Project Presentations	40
	Subtotal			200
<b>BOARD / AUDIT COMMITTEE / MANAGEMENT REQUEST (3% of Total Audit Coverage)</b> - This category includes projects and assessments that are consultative in nature requested by Commissioners, the Audit Advisory Committee or District management and are less than 40 hours.				
				200
	Subtotal			200
<b>OTHER ACTIVITIES (1% of Total Audit Coverage)</b> - Committee work and assignments not falling into any of the previous categories will be documented here.				
				57
	Subtotal			57
<b>BUSINESS INFORMATION AND TECHNOLOGY AUDITS</b> - Audit of information technology controls applicable to information system processes and activities.				
	Technology Disaster Recovery Planning	High	Follow-up review of prior audit recommendations	outsourced
	Information Technology Governance	High	Follow-up review of prior audit recommendations	outsourced
	Subtotal			0
<b>BASIC FINANCIAL STATEMENT AUDITS</b> - Annual audit of the District's basic financial statements and single audit.				
	The District's Basic Financial Statements and Single Audit (OMB Circular A-133) for FY17/18	NA	Required annual audit pursuant to the Port Act (Section 52)	outsourced
	Subtotal			0
	GRAND TOTAL ALLOCATED AVAILABLE PROJECT TIME			6,520