

Approved 2023 Audit Plan

Item #6

Limited Contract Compliance	Performance	Information Technology
<p>Limited Contract Compliance</p> <ul style="list-style-type: none"> • Louis Dreyfus Company Washington LLC • Seattle Air Ventures, JV¹ • ATZ, Inc. dba Doug Fox Parking 	<p>Performance</p> <ul style="list-style-type: none"> • Port-wide Payroll Controls • Airport Parking Garage • Equity Policy Directive Compliance² • Social and Environmental Reporting • Fishermen's Terminal • Police Department^{3,4} <p>Capital</p> <ul style="list-style-type: none"> • T-5 Berth Modernization • Supply Chain Disruption Management • C Concourse Expansion (Pre-construction) GC/CM⁵ • Main Terminal Low Voltage System Upgrade GC/CM⁵ • T-117 Sites 23-25 Restoration Construction Project GC/CM⁵ • Concourse A Building Expansion for Lounges/DELTA TRA³ • Post IAF Airline Realignment GC/CM Construction^{5,6} 	<p>Information Technology</p> <ul style="list-style-type: none"> • Email and Web Browser Protections (ICT and Aviation Maintenance)⁴ • Network Infrastructure Management (ICT)⁷ • Network Infrastructure Management (Aviation Maintenance) • Security Awareness and Skills Training

1. Two separate audits were originally planned for different lease agreements; however, they were combined for administrative efficiency, due to substantially similar processes.

2. This audit is deferred to 2024. The policy was recently approved by the Commission, and it is too early to assess compliance with it.

3. This is a contingency audit per the Approved 2023 Audit Plan.

4. The audit name has changed to reflect the expanded audit scope.

5. RCW 39.10.385 requires an independent audit, paid for by the public body, to confirm the proper accrual of costs, for General Contractor/Construction Manager (GC/CM) projects. This audit work will be performed by external, contract auditors through a multi-year, Indefinite Delivery, Indefinite Quantity (IDIQ) contract. Year-end status report will be provided at the December Audit Committee. Internal Audit will perform continuous cost reviews of these projects, review areas that are not looked at by the contract auditors, and partner with the contract auditors as needed. Internal Audit will issue an audit report on areas covered.

6. Due to construction delays, this audit is deferred to 2024.

7. Due to resource constraints, this audit is deferred to 2024.