

Port Auditor Appointment

Chris Wimsatt, CFO

Eloise Olivar, AFR Assistant Director - Disbursements

10/27/2026

The Request

Staff is Requesting Commission Consideration for the Appointment of Eloise Olivar as Port Auditor

- Designation of a Port Auditor is a Statutory Requirement, and the current designee is leaving Port employment.
- Port Auditors have historically been appointed from among AFR Leadership.
- As Assistant Director – Disbursements, Eloise's role, experience and expertise make her a natural fit for designation.

Statutory Requirement

Washington law requires the Port Commission to appoint a Port Auditor by resolution.

- **RCW 53.36.010** requires a Port Auditor appointed by Commission resolution for the disbursement of Port funds.
- **RCW 42.24.080** requires certification that claims paid are valid obligations of the Port

Responsibilities of the Port Auditor

- Authenticates and certifies claims paid by the Port
- Certifies that obligations are just, due, and unpaid
- Signs and authorizes the statutory payment process
- Supports the Commission's monthly approval of Claims and Obligations

Differences Between Port Auditor & Internal Audit

Port Auditor

- Statutory designation required by Washington law
- Certifies claims and payment obligations
- Supports day-to-day disbursement process
- Located within Accounting & Financial Reporting
- Focuses on authentication and certification of payments

Internal Audit

- Independent assurance and audit function
- Evaluates controls, compliance, operations, and risk
- Conducts audits based on approved audit plans
- Reports to the Commission Audit Committee
- Focuses on oversight and independent examination

Port Auditor Appointments

Appointee	Date	Resolution
Lisa Lam	Dec. 15, 2020	3782
Debbi Browning	Jan. 8, 2019	3753
Earlier appointments date back to 1913		

Request adoption of resolution to appoint Eloise Olivar, Assistant Director – Disbursement Administration, Accounting and Financial Reporting Department, as Port Auditor for the Port of Seattle pursuant to RCW 53.36.010 and RCW 42.24.080 effective 11/15/2026.