

3/19/2026

Audit Committee
Port of Seattle

Re: Required Annual Communication

Annual communication is required by the Institute of Internal Auditors' Internal Standards for the Professional Practice of Internal Auditing (IIA Standards):

Confirmation of Organizational Independence

At the Port, the Internal Audit Department continues to be organizationally independent by reporting functionally to the Audit Committee and administratively to the Executive Director.

Quality Assurance and Improvement Program

The Internal Audit Department has an adequate quality assurance and improvement program in place, which covers certain aspects of our internal audit activities. This has been evidenced by the Department completing its external peer review, most recently conducted by the Association of Local Government Auditors (ALGA) in August of 2025. In addition, we conduct an annual internal quality assessment review, which was most recently completed in the first quarter of 2026.

Sincerely,

A handwritten signature in blue ink that reads "Glenn C. Fernandes". The signature is written in a cursive style with a large initial "G".

Glenn Fernandes, CPA
Director, Internal Audit