



**Office of the Washington State Auditor  
Pat McCarthy**

March 29, 2022

Board of Commissioners and Port Manager  
Port of Peninsula  
3311 275<sup>th</sup> St  
Ocean Park, WA 98640

**RE: Amendment to engagement letter dated May 28, 2021**

Our original engagement letter described the nature and limitations of audit services provided, responsibilities of each party and other engagement terms. This amendment notifies you of certain changes to the original engagement letter.

The audit scope describes assurance services you require or have requested. As described in the original engagement letter, the estimated cost and completion date may change if unforeseen circumstances arise or if significant audit issues are identified necessitating additional work.

The purpose of this amendment is to replace the estimate of cost to complete the audit in the "Estimated Audit Costs and Timeline" paragraph of the original engagement letter.

**Estimated Audit Costs**

An additional 15 hours, is required to address additional work for procurement upon updated information that was provided and to write up elevated audit issues.

Original estimate	\$11,300	(inclusive of travel and other expenses)
Amendment	<u>\$1,750</u>	(inclusive of travel and other expenses)
Revised estimate	\$13,050	

### Estimated Audit Timeline

Audit is complete, with an exit date of April 19, 2022

Please contact us with any questions regarding these changes or the status of your audit. We look forward to working with you and your staff to complete the audit.

Sincerely,

Lisa Carrell, CPA, Audit Manager [Date]  
Washington State Auditor's Office

**Port Response:**

**This letter correctly sets forth our understanding.**

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Port Commissioner
[Date]

Jay Personius, General Manager      *[Date]*