



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

June 14, 2021

Board of Commissioners
Port of Peninsula
3311 275th St
Ocean Park, WA 98640

Dear Board member:

We are pleased to notify you regarding the commencement of our audit of the Port of Peninsula for fiscal years 2017-2020. The State Auditor's Office is committed to maintaining positive relationships and open communication with the state agencies and local governments we audit. As a member of the governing body, we believe you should be fully informed about our audit work.

The first stage of our audit work involves planning procedures to determine where to focus our audit efforts. We held an entrance conference today. The attached document was discussed with a Commissioner and the Port Manager.

Part of the purpose of the conference is to ensure members of the governing body are aware of the audit process and have an opportunity to discuss any areas of concern. Since you were not able to attend the conference, we would like you to know that we always welcome any opportunity to discuss the audit with you. Please let us know if there are any recent events or transactions that we should consider during the audit.

At the conclusion of our audit, we will invite you to attend our exit conference where we will share the results of the audit. This is an opportunity for you to hear directly from us what we found and to ask any questions you may have about the audit process or results.

We take our responsibility of serving citizens very seriously through providing an independent check and balance for local government accountability. A critical part of that responsibility is working in partnership with you and other governments to constructively resolve issues. In that way, the public is better served.

We are always available to discuss the audit process in further detail at your convenience. We look forward to working with you and your staff. If you have any questions, feel free to contact us at (564) 999-0882 or by email at Lisa.Carrell@sao.wa.gov.

Sincerely,

Lisa Carrell, CPA
Lead Auditor