

DRAFT

RESOLUTION 20xx-xxx

**RESOLUTION APPROVING THE AUDIT PLAN FOR
FISCAL YEAR 2026 PURSUANT TO BOARD OF
PORT COMMISSIONERS' POLICY NO. 035 –
POWERS AND FUCTIONS OF THE PORT AUDITOR**

WHEREAS, the San Diego Unified Port District (District) is a public corporation created by the Legislature in 1962 pursuant to Harbors and Navigation Code Appendix I (Port Act); and

WHEREAS, pursuant to Board of Port Commissioners (BPC) Policy No. 035, Powers and Functions of the Port Auditor, the Port Auditor is to prepare for BPC approval an Audit Plan to be performed during the fiscal year; and

WHEREAS, on June 25, 2025, the Audit Oversight Committee (Committee) reviewed the draft Fiscal Year (FY) 2026 Audit Plan as required in BPC Policy No. 776, Port Audit Oversight Committee Policy; and

WHEREAS, the Port Auditor and District staff recommend adoption of the Audit Plan (Attachment A to corresponding Agenda on file in the Office of the District Clerk) which is intended to assist the BPC and management in achieving the Port's strategic goals.

NOW, THEREFORE, BE IT RESOLVED by the Board of Port Commissioners of the San Diego Unified Port District that the Annual Audit Plan for Fiscal Year 2026 is hereby approved.

APPROVED AS TO FORM AND LEGALITY:
GENERAL COUNSEL

By: Assistant/Deputy

PASSED AND ADOPTED by the Board of Port Commissioners of the San Diego Unified Port District, this 15th day of July 2025, by the following vote: