



AUDIT COMMITTEE AGENDA

Thursday, April 18, 2024

10:30 AM

Board Room – 2nd Floor

PUBLIC PARTICIPATION

To Speak on an Agenda Item via Teleconference

To participate via teleconference please click the link below.

To comment by Zoom video conference, click the "Raise Your Hand" button to request to speak when Public Comment is being taken on the eligible Agenda item. During your turn, you will be unmuted to make public comment, and re-muted after the allotted time. All speakers will be allotted a minimum of one minute.

*To comment by phone, please call on one of the phone numbers listed below. You will be prompted to "Raise Your Hand" by pressing "*9" to request to speak when Public Comment is being taken on the eligible Agenda Item. During your turn, you will be unmuted to make public comment, and re-muted after the allotted time. Please unmute yourself by pressing *6.*

<https://portoakland.zoomgov.com/j/1615742310>

To join by Telephone:

US: US: +1 669 254 5252 or +1 669 216 1590 or +1 415 449 4000

Webinar ID: 161 574 2310

To Speak on an Agenda Item In-person

You may speak on any item appearing on the Agenda. Please fill out a Speaker's Card and give it to the Board Secretary before the start of the meeting or immediately after the conclusion of Closed Session. You may submit a Speaker Card for Open Forum any time prior to Open Forum. All speakers will be allotted a minimum of one minute.

ROLL CALL

Commissioner Cluver, Commissioner Colbruno, and Chair Martinez

1. CLOSED SESSION

Closed Session discussions and materials may not be disclosed to a person not entitled to receive it, unless the Audit Committee authorizes disclosure of that confidential information.

- 1.1 CONFERENCE WITH LEGAL COUNSEL - ANTICIPATED LITIGATION** (Initiation of litigation pursuant to Paragraph (4) of Subdivision (d) of California Government Code Section 54956.9): **Number of Matters: 1**

File ID: [\[137-24\]](#)

OPEN SESSION/ROLL CALL

Commissioner Cluver, Commissioner Colbruno, and Chair Martinez

CLOSED SESSION REPORT

The Port Attorney or Board Secretary will report on any final actions taken in Closed Session.

2. FINANCIAL REPORTING

This section of the meeting is reserved for action or discussion related to financial reporting matters and may include independent auditors.

- 2.1 Report:** Deferred Compensation Plan Audit for the Years Ended June 30, 2023 and 2022. **(Finance)**

File ID: [\[134-24\]](#)

Attachments: [Report](#)
[Attachment](#)

- 2.2 Report:** Single Audit, Passenger Facility Charge, and Customer Facilities Charge Reports for the Year Ended June 30, 2023. **(Finance)**

File ID: [\[135-24\]](#)

Attachments: [Report](#)
[Attachment](#)

3. INTERNAL CONTROLS

This section of the meeting is reserved for action or discussion related to internal control matters. Internal controls consist mainly of systematic measures instituted by an organization to safeguard its assets and to provide reasonable assurance on the reliability and accuracy of financial information, proper compliance with laws and regulations, and effective and efficient operations.

3.1 Report: Administrative Policy 509 Collection of Delinquent Accounts Proposed Revisions. (Finance)

File ID: [\[139-24\]](#)

Attachments: [Report](#)
 [Attachment](#)

4. ADMINISTRATION

This section of the meeting is reserved for action or discussion related to administrative matters, including scheduling items for future Agendas and/or scheduling Special Meetings, and for reporting noteworthy events occurring since the last Audit Committee meeting.

4.1 Report: Internal Audit Activities for Fiscal Year 2024 (Audit)

File ID: [\[136-24\]](#)

Attachments: [Report](#)
 [Attachement](#)

OPEN FORUM

The Audit Committee will receive public comment on non-agenda items during this time. Please fill out a speaker card and present it to the Secretary of the Committee.

ADJOURNMENT

PUBLIC PARTICIPATION

To Speak on an Agenda Item

You may speak on any item appearing on the Agenda. Please fill out a Speaker's Card and give it to the Board Secretary ***before the start of the meeting*** or immediately after conclusion of Closed Session. Cards received after the start of the meeting will be treated as a single request to speak in Open Forum. All speakers will be allotted a minimum of one minute.

To Receive Agendas & Related Materials

Should you have questions or concerns regarding this Agenda, or wish to review any of the Agenda Related Materials, please contact the Board Secretary, Daria Edgerly, at: (510) 627-1337, or visit our web page at: www.portoakland.com

To receive Port Agendas and Agenda Related Materials by email, please email your request to: dedgerly@portoakland.com

Disability Related Modifications

Any person who requires a disability-related modification or accommodation, including auxiliary aids or services, in order to participate in the meeting, may submit a written request, electronic request, or telephone request [via the California Relay Service (telephone) for the hearing impaired at (800) 735-2922], to the Secretary of the Board ***no later than five working days*** prior to the scheduled meeting date.

Daria Edgerly, Secretary of the Board
530 Water Street, Oakland, CA 94607
dedgerly@portoakland.com
(510) 627-1337

Language & Interpretive Services

As a grantee of federal aid grant funds from the US Department of Transportation, the Port is responsible for ensuring equal access to its programs, services, and benefits. To request bilingual interpreters or materials in alternate formats, please contact the Secretary of the Board ***no later than five working days*** prior to the scheduled meeting date.

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Commissioners' Statement of Intention

We are a governing Board whose authority lies with the entirety of the Board.

We govern in accordance with our fiduciary duty to the Port of Oakland.

We conduct ourselves with clarity and transparency, grounded in the principles of integrity, trust and respect.

We reach our decisions through candid, open and deliberative debate and hold both staff and ourselves accountable for implementing them.