



Management Audit Plan Update FY 2012-2013

Item #5

Changes/updates since last report highlighted in blue.

COMPLAINT/ OTHER INVESTIGATIONS

<u>Commenced</u>	<u>Description</u>	<u>Status</u>	<u>Estimated Completion Date</u>
October 2012	Angelina 2 Propulsion System Retrofit	Preparing supplemental internal management report.	5/9/2013 5/24/13

PERFORMANCE AUDITS

August 2010	Environmental Mgmt Division (EMD)	Audit report completed and provided to POLA management. Waiting for feedback before scheduling final exit meeting with Division.	5/16/2013 5/27/13
February 2013	Process Compliance Audits by Function	Refining audit questionnaires and obtaining policies and procedures from Divisions. Auditors identified additional questions and revised their audit schedule.	7/31/2013 8/31/2013

TENANT COMPLIANCE AUDITS

February 2013	Catalina Channel Express (2011)	Audit report under management review. Working on settlement of CCE claims.	4/19/2013 5/16/2013
January 2013	Pacific Cruise Ship Terminal (PCST) - (2011 and 2012)	POLA management has requested cooperation from PCST so audit fieldwork can commence.	TBD
May 2012	Ports O'Call Restaurant Corporation (305-2/3)	Audit report complete and auditee agrees with findings.	Completed May 9, 2013
	Ports O'Call Restaurant (SP Waterfront LLC)- (856)	Audit report drafted. At the request of POLA management, performing additional forensic testing of event bookings.	May 31, 2013
July 2012	Cabrillo Beach Yacht Club	Audit report draft under final review.	May 17, 2013
June 2012	22nd Street Landing	Met with Real Estate Division staff re: audit. Conducting further analysis to identify estimated rent receivable due to inadequacy of records.	May 31, 2013
September 2012	PortCheck LLC Financial Audit	Work on hold pending PortCheck's recording of all closeout expenses. Tentatively scheduled remaining fieldwork for late May.	TBD
July 2012	Al Larson Boat Yard	Audit report draft under review.	May 31, 2013
August 2012	San Pedro Waterfront (Village) - (35 tenants)	Fieldwork underway. Given slow response so far from tenants, consultant auditors anticipate new completion date.	July 31, 2013



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COMPLETED AUDIT IMPLEMENTATION PLANS

<u>Description</u>	<u>Status</u>	<u>Targeted Completion Date</u>
LA City Fire Billings	Five of 12 (42%) Citygate recommendations completed. POLA continues to work with Fire to implement recommendations. Parties have substantially agreed to five of the remaining seven recommendations, but currently at odds for the rest. We hope to reach more agreement on these, which will require additional time.	June 30, 2013 December 31, 2013
IEAS Survey	24 of 29 (83%) recommendations implemented so far. POLA management team meeting quarterly to assess progress.	June 30, 2013
Real Estate Division (RED)	11 of 22 (50%) recommendations implemented so far. One ongoing issue is more long-term. POLA management meets regularly to monitor progress to address recommendations.	June 30, 2013
Electrical Safety Audit	Audit complete. Implementation underway.	TBD