



## AUDIT COMMITTEE

Report to the  
Board of Harbor Commissioners

### “FOR INFORMATION ONLY”

**DATE:** OCTOBER 7, 2014

**TO:** AUDIT COMMITTEE OF THE BOARD OF HARBOR  
COMMISSIONERS (BOHC)

**SUBJECT:** AUDIT METHODOLOGY AND SCHEDULING

At your last Audit Committee meeting on August 21, 2014, you asked for information on:

1. Audits completed to date
2. Audit selection methodology
3. Method used to prioritize the sequence of process audits undertaken
4. How to use our limited audit resources to best advantage
5. Provide a copy of the Industrial Economic Administrative Survey (IEAS) audit
6. Provide a list of all Harbor Department leases

This report will respond to each of these points. It also addresses the audit plan, topic selection methodology, and illustrates the wide scope of Management Audit's (MA) efforts to conduct performance audits, tenant compliance audits, process audits, financial reviews, complaint investigations, and special projects.

1. Please refer to Transmittal 1 for the list of completed audits and projects.
2. MA, in coordination with the senior management team, the Audit Committee of the BOHC, and department staff, decides the overall audit plan for the Department. MA works continually with the General Manager and senior staff to evaluate what is needed and what audits may have the most impact. The dynamic audit plan is prioritized based on management need, strategic and stakeholder impact, operational issues, and staff and consultant resource availability. Some audit recommendations generate revenues (i.e. tenant audits), others recommend cost-cutting or better controls, but all focus on continually improving operations.

Qualitative factors and quantitative analysis both come into play here. For the first factor, Divisions may request MA help or management might direct audits be done (i.e. Trapac project review). For the second factor, MA estimates relative risks related to parameters such as budgeted expenditures, staff size, complexity of operations, internal controls, contracting practices, frequency of prior audits, etc. Once such risk factors are estimated, audit topics are prioritized for those areas deemed to have relatively higher risk. While we work to plan future audits, currently we are prioritizing completing our current projects underway.

**SUBJECT: AUDIT METHODOLOGY AND SCHEDULING**

Performance audits are selected based on MA's quantitative risk assessment and qualitative input from senior management. The goal is to do 2-3 performance audits each year.

Financial analyses, complaint investigations and special projects are undertaken on an as-needed basis and may take scheduling priority over other projects depending on the nature of such requests.

3. Please refer to Transmittals 2 and 3 for a discussion on the selection of Divisions for process audits and the Divisional audit schedule for FY2014-15. We are using a consultant from our pool of audit consultants, Harvey Rose and Associates (HRA), to do the process audits, focusing on financial controls, grant management, contracting, and human resources. Process auditing measures compliance with internal controls, which exist to assure operations perform as they are supposed to, encourage sound management practices, provide accountability, and prevent fraud, waste, and abuse. For example, the City Controller conducts a triennial Internal Control Certification Program (ICCP) of all City departments to identify control weaknesses and ensure that corrective actions take place to remove them.

Process audits were scheduled based on a comprehensive risk assessment (Transmittal 2) where HRA estimated each Division's relative risk and Divisions were selected for audit based on their higher risk and size. Risk measures included budget, staff size, contract value, grant budget, and purchasing volume. We took this approach because a Division's relative size is often proportional to greater complexity of operations and higher operational risks. Rather than take on all large, high-risk Divisions at once, audits of a mix of different size Divisions with higher risk was scheduled to maximize the use of limited audit resources. The audit sequence is flexible and can be adjusted for operational needs so as to avoid impacting Divisions at crucial times. Five process audits are currently underway.

4. As noted above under Item 2, MA directs its resources, both internal and external, to meet management and stakeholder needs. Audits are prioritized for maximum effect to meet various audit objectives. MA serves Harbor Department management by assessing for them whether operations are meeting objectives and being managed efficiently and effectively. Follow-up audits are conducted to ensure management has fully implemented audit recommendations.

Since 2007, MA has identified audit findings totaling over \$4 million and supports the Harbor Department's efforts to collect these monies. Audit reports are provided to the auditee, senior management, and the Audit Committee of the BOHC. As audits progress, MA will provide regular status reports to the Audit Committee.

5. A copy of the IEAS audit report was provided to the Audit Committee members on August 21, 2014.

**SUBJECT: AUDIT METHODOLOGY AND SCHEDULING**

6. Please refer to Transmittal 4 for the master lease list. Regarding tenant audits, prior to 2007, fiscal staff performed customer audits to assess their contract compliance. Since then, MA was established and now works with the Real Estate Division to select tenants to audit based on criteria such as expired leases on extended holdover, leases with collection or compliance problems, those with new agreements pending, and the length of time elapsed since the last audit. To date, MA has audited approximately 20% of these leases.

As an aside regarding terminal audits, the Wharfinger Division continuously reviews all container terminals' shipping service fees received and verifies the calculations to supporting documentation from both the shipping lines and terminal operators. These practices ensure that reported container volumes are accurate and that the Harbor Department receives the correct amount of revenues required by Tariff and lease agreements. All discrepancies are investigated. As a result, the overall audit risk for terminal revenues being underreported is lessened.



EUGENE D. SEROKA  
Executive Director

Transmittals:

1. List of Selected Completed Audits and Projects
2. HRA Risk Assessment for Process Audits
3. Process Audits – Tentative Schedule FY2014 and FY2015
4. Master Lease List



List of Selected Completed Audits and Projects

**FY2008-2009**

City Controller's Internal Control Certification (ICCP) 2007 program response  
LA Harbor Sportfishing complaint investigation  
Duly/Nuctech scanner complaint investigation  
Engineering contracting complaint investigation  
On-call landscaping contracting complaint  
Engineering contract work scoping  
Catalina Channel Express 2005 financial desk review  
On-call landscaping contracting complaint  
Engineering contract work scoping  
Catalina Channel Express 2005 financial desk review

**FY2009-2010**

Updating archival database of past Treasury tenant audit files  
Management practices complaint investigation  
Contracts & Purchasing performance audit  
Port-wide IT performance audit  
Follow-up – contracting practices to Controller  
Alternative Maritime Power (AMP) barge complaint investigation  
Pacific Cruise Ship Terminal (PCST) 2003-09 financial desk review

**FY2010-2011**

PortCheck Clean Truck Program 2009 financial audit  
Industrial Economic Administrative Survey (IEAS) – by Controller  
Jankovich tenant compliance audit  
Construction & Maintenance (C&M) vehicle usage complaint  
C&M electrical safety and staff issues complaint investigation  
Follow-up Engineering contracting  
Real Estate Division performance audit  
International Trade Education Program (ITEP) complaint and financial review  
PCST 2006-2009 financial audit  
Los Angeles County civil grand jury investigation  
City Controller's Internal Control Certification (ICCP) programs  
Real Estate advisory and strategic services complaint

List of Selected Completed Audits and Projects (cont'd.)**FY2011-2012**

Port Police surplus bicycles disposition complaint investigation  
 City Services interdepartmental Fire billing audit  
 Catalina Channel Express 2006-2010 tenant audits  
 Cabrillo Beach Yacht Club tenant compliance audit  
 LA Harbor Sportfishing complaint investigation  
 San Pedro Bay fire services master plan (joint with POLB)  
 Environmental Management (EMD) administration performance audit  
 PortCheck Clean Truck Program 2010-2011 financial audit

**FY2012-2013**

Port Electrical Safety performance audit  
 Port Police staffing and deployment performance audit  
 SA Recycling tenant compliance audit  
 PortCheck Clean Truck Program 2012 financial audit  
 Request for Proposal (RFP) process complaint investigation  
 Ports 'O Call Restaurant (POCR)-(Specialty) tenant compliance audit  
 POCR (San Pedro Waterfront) tenant compliance audit  
 Al Larson Boat Yard tenant compliance audit

**FY2013-2014**

Follow-up: ITEP program review  
 PortCheck Clean Truck Program 2013 financial audit  
 Asset search referrals for accounts receivable collection efforts  
 Ports 'O Call Restaurant (POCR)-(Specialty) tenant compliance audit  
 San Pedro Waterfront (Village) 2005-2013 tenant compliance audit  
 Change order process performance audit  
 Trapac development performance audit  
 International Trade Education Program (ITEP) complaint and financial review

**FY2014-2015**

City Services interdepartmental Recreation and Parks billing audit  
 California Yacht Marina tenant compliance audits  
 Port Police Division process audit  
 Wharfinger Division process audit  
 Goods Movement/ Grants Division process audit  
 Petty cash compliance audit  
 Harbor Department Employee Club (HDEC) performance audit  
 City Controller's Internal Control Certification (ICCP) programs

TRANSMITTAL 2

HARVEY ROSE ASSOCIATES' (HRA) RISK  
ASSESSMENT FOR PROCESS AUDITS

## **Summary: Operational Process Audits, Port of Los Angeles, FY 2013-14**

### **Phase 1 Risk Assessment Results**

During 2013, Harvey M. Rose Associates, LLC (HMR) completed Phase I of a planned risk assessment for the Port of Los Angeles. HMR Associates, LLC worked with Port management to collect quantitative and qualitative data measures for each of the Port's divisions in four functional areas: 1) contracts, 2) financial controls, 3) grants management, and 4) human resource management.

#### **Risk Defined**

For the purposes of this assessment, risk was defined as follows:

The threat to Port resources and services if the organization's divisions do not have adequate controls, policies and procedures in place to ensure efficient, effective and economical management of all key functions.

Qualitative measures of risk were collected through a questionnaire distributed to each division that sought to identify the internal controls and policies and procedures for each division across the four functional areas. Copies of policies and procedures were collected from each division and reviewed. The compiled quantitative measures of risk consisted of:

- budget expenditures,
- employment statistics, including hiring, vacancy and employee grievance rates, and
- the value of active contracts, grants and blanket purchase orders.

#### **Risk Scoring of each Port Division**

Point values spanning the range of responses were assigned to each qualitative and quantitative measure. The point values were differentially weighted such that responses to higher risk measures like total expenditures received greater points than answers to lower risk measures like dollar value of each division's blanket purchase orders.

The purpose of the point system was to identify division risk, as measured by higher relative expenditure and staffing levels, higher levels of resources for which they are responsible, and the absence of policies, procedures and controls in the four functional areas under review. The absence of such policies and procedures were determined through the questionnaires sent to each division. Negative answers or "not applicable" responses to questions about controls and policies for functional areas where the responding divisions should have policies and procedures in place (e.g., a division that receives grants but responded "not applicable" to questions pertaining to their policies pertaining to grants management) resulted in higher risk scores.

Upon completion of data collection, the point values across risk measures were summed and each division received a total score. The total possible points that a division could receive was 100. Scores ranged from 25 to 84. The median score was 56 and the average was 57.8. The divisions were grouped into three segments - high, medium and low – based on a combination of their size and their scores to establish three relatively comparable groups for audit selection. In this way, the Port can select divisions for audit priority from the three groups and avoid auditing only the larger divisions.

**Divisions' Risk Assessment Rankings (High-Medium-Low)**

<b>Division</b>	<b>Scores</b>	<b>Rank</b>
Construction		
Construction & Maintenance		
Engineering	68 - 84	High
Environmental Management		
Port Police/Homeland Security		
Accounting		
Contracts/Purchasing		
Debt/Treasury		
Executive Office		
Financial Management	56 - 63	Medium
Human Resources		
Information Technology		
Ports Pilots		
Risk Management		
Business Development		
Commission Office		
Goods Movement		



**Summary: Operational Process Audits, Port of Los Angeles, FY 2013-14**

Government Affairs		
Grants Administration		
Graphic Services	25 - 55	Low
Media Relations		
Planning/Economic Development		
Public Relations		
Real Estate		
Wharfinger		

**Next Steps**

For the divisions audited, the following tasks would be performed.

**1. Collect and Analyze Detailed Documents and Data for Divisions**

Detailed documents and data would be collected and analyzed for the selected Port divisions. Depending on the higher areas of risk score, these documents could include, for the selected divisions, records of staff education, training, and performance evaluations; copies of contracts, requests for proposals/qualifications, selection criteria, and Commission agendas and minutes for the approval of contracts; copies of grant applications, awards, approvals and expenditures; capital asset inventories, assigned credit cards; general ledger records, bank statements, and reports on account adjustments, including write offs, among other documents.

**2. Interview Managers and Staff from Audited Divisions**

Division Managers and staff from the selected divisions may be interviewed to clarify policies and procedures and initial assessments of their questionnaire responses and reviewed documents and data.

**3. Test Sample Transactions in Selected Divisions**

Based on risk scores assigned, interviews with staff and analyzed information, the project team would determine appropriate testing for the selected divisions and

**Summary: Operational Process Audits, Port of Los Angeles, FY 2013-14**

functions, identify samples, and conduct testing of samples of division transactions. Examples of transaction testing that could be conducted are provided below.

**a) *Test Transactions: Contract Solicitation, Award and Administration***

A limited sampling of vendor contracts, including the review of agreements and subsequent billings from contractors, to verify compliance with the terms and conditions of the agreements and reasonable business practices such as fair competitive bidding. A determination would be made as to whether the divisions established effective mechanisms for evaluating the use of contingencies and the change order requests made by the contractors.

**b) *Test Transactions: Grants Management***

Files for a sample of division grants for the current and past two fiscal years would be evaluated to ensure that proper documentation is in place to demonstrate that grant funds are being used only for the intended purpose and that grantor reporting requirements are being met.

**c) *Test Transactions: Financial Controls***

Budget development, monitoring and control processes established to effectively communicate division and/or program costs and to ensure budget compliance would be evaluated. A sample of expenditure control documentation would be tested to ensure that processes employed by the Port of LA and implemented by the high risk divisions provide appropriate internal controls and adequate assurance that contract and project costs are kept within expected levels.

**d) *Test Transactions: Asset Control and Management***

A sample of records would be reviewed to determine if the use, value, location and other data kept on division assets are accurate and up-to-date by verifying their physical location and use. The sample could include items such as vehicles, heavy equipment, computers, office furniture and other Port of LA property.

**Summary: Operational Process Audits, Port of Los Angeles, FY 2013-14**

**e) Test Transactions: Accounts Receivable**

A sample of accounts with balances outstanding for more than 30 days within the current and past two fiscal years, as well as adjustments over a dollar threshold would be reviewed to determine whether certain division's internal controls are sufficient to ensure timely receipt of funds due to the Port of LA and appropriate approval is obtained prior to any adjustments made to accounts.

*Reporting and Quality Assurance*

**4. Status Reporting**

The auditors will provide regular status reports to the Departmental Audit Manager.

**5. Prepare Draft Report**

The auditors will prepare a draft report that includes details on the audit work performed, and specific findings, conclusions, recommendations and assessment of the costs and benefits of implementing recommended changes. After an internal quality review check, the draft report would be provided to the Departmental Audit Manager and division heads for review and comment.

**6. Exit Conferences and Quality Assurance**

An exit conference would be held with division heads and pertinent Port of LA staff to obtain comments on matters of factual accuracy and views on the findings, conclusions and recommendations contained in the report. Corrections and clarifications would be made based on evidence provided at the exit conferences.

**7. Final Report and Presentations**

Timelines for each audit will vary, ranging from 4-8 weeks depending on the size of the divisions audited and the availability of records and staff.

## Process Audits – Tentative Schedule FY2014 and FY2015

Division	Audit Sequence	Schedule
Port Police/ Homeland Security	Phase 1	4th Quarter FY2014
Information Technology	Phase 1	4th Quarter
Goods Movement/Grants Mgmt	Phase 1	4th Quarter
Wharfingers	Phase 1	4th Quarter
Port Pilots	Phase 2	1 <sup>st</sup> Quarter FY2015
Contracts/Purchasing	Phase 2	2 <sup>nd</sup> Quarter
Construction & Maintenance	Phase 2	2 <sup>nd</sup> Quarter
Debt/Treasury	Phase 2	2 <sup>nd</sup> Quarter
Accounting	Phase 3	3 <sup>rd</sup> Quarter
Real Estate	Phase 3	3 <sup>rd</sup> Quarter
Construction	Phase 3	3 <sup>rd</sup> Quarter
Graphics	Phase 4	4 <sup>th</sup> Quarter
Engineering	Phase 4	4 <sup>th</sup> Quarter
Environmental Mgmt	Phase 4	4 <sup>th</sup> Quarter
Media Relations	Phase 4	4 <sup>th</sup> Quarter

### Note:

The audits scheduled represent Divisions whose estimated risk potential per HRA was higher within the small-medium-large Divisional size groupings. Correspondence describing this risk process was previously provided to the Audit Committee.

TRANSMITTAL 4

MASTER LEASE LIST

**Report Description:**

Real Estate Division  
All Permits by Property Use

			<u>Start Date</u>	<u>Expiration Date*</u>
<b>BOAT REPAIR</b>				
RP07-15	AL LARSON BOAT SHOP		06/01/2007	01/01/2099
<b>Total for:</b>	<b>BOAT REPAIR</b>	<b>1</b>		
<b>BREAK BULK</b>				
P603	PASHA STEVEDORING & TERMINALS, LP (F/K/A RIO DOCE PASHA TERMINAL, LP)		01/01/1986	12/31/2000
P714	STEVEDORING SERVICES OF AMERICA (SSA)		11/01/1999	10/31/2009
P900	WWL VEHICLE SERVICES AMERICAS, INC.		01/01/2012	12/31/2021
<b>Total for:</b>	<b>BREAK BULK</b>	<b>3</b>		
<b>COMMERCIAL OFC</b>				
RP13-22	BLUE WATER DIVING CO. (DAVE JAMES)		11/01/2012	10/31/2017
RP13-01	METRO SHORE SERVICES, LLC		07/01/2013	06/30/2018
RP13-14	GULLETT, THOMAS		11/01/2012	10/31/2017
RP12-01	TRI-MARINE FISH COMPANY, LLC		07/10/2012	07/09/2017
RP92-12	INTERNATIONAL MARITIME, INC., DBA PARKER DIVING SERVICE, INC.		08/01/1992	01/01/2099
RP1437	UNION DISTRIBUTING COMPANY		09/01/1980	01/01/2099
RP95-10	WORLDPORT CREW CENTER CORPORATION		05/01/1995	01/01/2099
RP91-35	ROBERTA LANDON SKAGGS		09/01/1991	01/01/2099
RP91-40	PACIFIC BELL		06/02/1992	01/01/2099
RP96-09	BALCH, JACK		04/29/1996	01/01/2099
RP99-04	COMMERCIAL MARINE AGENCY		06/01/1999	01/01/2099
RP99-02	GTR, INC.		03/01/1999	01/01/2099
CA518	CATHAY BANK		01/01/1986	12/31/2016
RP01-02	GAHAGAN & BRYANT		03/01/2001	01/01/2099
CA521	2500 VIA CABRILLO MARINA, LLC - OFFICE BUILDING		09/01/1987	08/31/2037
P624	TWENTY SECOND STREET PARTNERS, LLC		11/27/1987	11/26/2017
<b>Total for:</b>	<b>COMMERCIAL OFC</b>	<b>16</b>		
<b>COMMRCLE RETAIL</b>				
P884	SAN PEDRO FISH MARKETS		11/06/2009	11/30/2014
P520	LA SKY HARBOR, LLC		09/01/1987	08/31/2037
P856	SAN PEDRO WATERFRONT, LLC.		12/01/2005	07/31/2008
L305	PORTS O' CALL RESTAURANT CORP. (SPECIALTY RESTAURANTS CORP.)		07/01/1974	12/31/2014
P581	NIZICH AND ROSINI DBA CAFE INTERNATIONAL		03/06/1986	12/31/2014
RP91-19	PARK, CHAE WON AND YOUNG JUN		01/01/1991	01/01/2099
RP95-32	JOE UTOVAC		08/25/1995	01/01/2099
RP13-38	JAYME WILSON DBA SPIRIT CRUISES		11/01/2012	10/31/2017
P896	CRAFTED AT THE PORT OF LOS ANGELES		12/16/2011	12/15/2036
RP13-06	CANDY TOWN (SHANG W. LEE)		11/01/2012	10/31/2017
RP13-05	THE PARKHURST GALLERY (LINDA ELAINE EHLIG)		11/01/2012	10/31/2017
RP12-21	AFRICAN AMERICAN GIFT SHOP (AKIBU A. JAMOH)		11/01/2012	10/31/2017

**Report Description:**

Real Estate Division  
All Permits by Property Use

		<u>Start Date</u>	<u>Expiration Date*</u>
RP12-22	MASOUD DEZFULLY DBA ARTS N' MUSIC	11/01/2012	10/31/2017
RP12-27	MAHA ENTERPRISES (WASEEM AND TAJWAY AHMED)	11/01/2012	10/31/2017
RP12-28	VIRGINIA PAVKOVICH DBA MEXILATIN GIFTS	11/01/2012	01/01/2099
RP12-24	FERNANDO DIAZ DBA BOTANICA II	11/01/2012	01/01/2099
RP12-23	FERNANDO DIAZ DBA BOTANICA I	11/01/2012	01/01/2099
RP13-10	VILLAGE SWEATS DBA MOHAMED AND MAHA RAYAN	11/01/2012	01/01/2099
RP13-19	JOSE MIGUEL CALVILLO DBA CALVILLO PHOTOS	11/01/2012	10/31/2017
RP13-18	CARS N' STUFF (ANGEL PEREZ)	11/01/2012	10/31/2017
RP13-29	WILSON, JAYME DBA BOARDWALK CAFE	11/01/2012	10/31/2017
RP13-30	SAN PEDRO WATERFRONT LLC DBA LA RADIO STUDIO	11/01/2012	10/31/2017
RP13-33	SAN PEDRO WATERFRONT LLC	11/01/2012	10/31/2017
RP13-11	SEA BREEZE SHELLS, INC. (I)	11/01/2012	10/31/2017
RP13-12	SEA BREEZE SHELLS, INC. (II)	11/01/2012	10/31/2017
RP13-13	WATERFRONT VENTURES, LLC	11/01/2012	01/01/2099
RP12-20	AFRICAN AMERICAN GIFT SHOP (AKIBU A. JAMOH)	11/01/2012	10/31/2017
RP13-04	GARY OWEN DBA MCCLLOUD RINGWORKS	11/01/2012	10/31/2017
RP13-17	NATTIE SON DBA J.J. FASHIONS	11/01/2012	10/31/2017
RP14-14	ABANTO, FRANCO (OCEANSIDE GIFTS)	07/01/2014	06/30/2019
RP13-15	THE PURPLE STORE DBA MOHAMED AND MAHA RAYAN	11/01/2012	01/01/2099
RP13-16	FIGMENTS	11/01/2012	10/31/2017
RP13-23	THE GLASS ACT DBA RHENA SMITH AND ALFRED SMITH	11/01/2012	01/01/2099
<b>Total for:</b>	<b>COMMRCL RETAIL</b>	<b>33</b>	
<b>COMMRCL SIGNAGE</b>			
RP09-04	PORT LA DISTRIBUTION CENTER, LP	02/18/2011	01/01/2099
RP1059	EXXONMOBIL OIL CORPORATION (FORMERLY MOBIL OIL CORPORATION)	03/01/1969	01/01/2099
<b>Total for:</b>	<b>COMMRCL SIGNAGE</b>	<b>2</b>	
<b>COMMUN. TOWER</b>			
RP02-07	NEXTEL OF CALIFORNIA	11/24/2004	01/01/2099
RP06-16	NEXTEL OF CALIFORNIA, INC.	03/22/2005	01/01/2099
RP00-01	SPRINT SPECTRUM	06/06/2000	01/01/2099
<b>Total for:</b>	<b>COMMUN. TOWER</b>	<b>3</b>	
<b>CONTAINER TERM</b>			
E6072	EVERGREEN MARINE CORPORATION, LTD.	05/30/2002	01/01/2111
P881	TRAPAC INC.	09/29/2009	09/28/2039
P692	YUSEN TERMINALS, INC. (YTI)	10/01/1991	09/30/2016
P787	YANG MING MARINE TRANSPORT CORPORATION	10/11/1996	10/10/2021
P827	APM TERMINALS PACIFIC, LTD (APMT, MAERSK)	08/01/2002	07/31/2027
P888	EVERPORT TERMINAL SERVICES, INC. (EVERGREEN)	01/01/1997	12/31/2028
P999	CHINA SHIPPING (NORTH AMERICA) HOLDING CO., LTD.	05/08/2001	06/27/2030

**Report Description:**

Real Estate Division  
All Permits by Property Use

		<u>Start Date</u>	<u>Expiration Date*</u>
RP04-08	EAGLE MARINE SERVICES, LTD. (APL TERMNAL)	12/23/2004	01/01/2099
RP02-05	EAGLE MARINE SERVICES, LTD. (APL TERMNAL)	07/17/2002	01/01/2099
P733	EAGLE MARINE SERVICES, LTD. (APL TERMINAL)	09/10/1993	12/31/2026
<b>Total for:</b>	<b>CONTAINER TERM</b>	<b>10</b>	
<b>CRUISE LINE</b>			
P850	PRINCESS CRUISE LINES, INC.	09/01/2004	08/31/2010
<b>Total for:</b>	<b>CRUISE LINE</b>	<b>1</b>	
<b>DRY BULK</b>			
P861	CALIFORNIA SULPHUR COMPANY, INC	06/27/2012	06/26/2022
P750	SA RECYCLING LLC (FORMERLY HUGO NEU-PROLER COMPANY)	08/31/1994	08/30/2024
P24	U.S. BORAX, INC.	09/01/1963	08/31/2013
P887	HJ BAKER AND BRO, INC.	05/03/2013	05/02/2023
<b>Total for:</b>	<b>DRY BULK</b>	<b>4</b>	
<b>FISH MUNICIPAL</b>			
RP12-12	STATE FISH COMPANY, INC.	12/13/2012	12/12/2017
RP12-13	TOMICH BROTHERS, LLC	12/13/2012	12/12/2017
RP12-17	J. DELUCA FISH COMPANY, INC.	12/13/2012	12/12/2017
RP12-18	STANDARD SEAFOOD	12/13/2012	12/12/2017
RP12-19	H.S. SEAFOOD, INC. DBA LA FISH & OYSTER	12/13/2012	12/12/2017
RP12-14	STAR FISHERIES	12/13/2012	12/12/2017
RP12-15	J & D SEAFOODS, INC.	12/13/2012	12/12/2017
RP12-16	QUALY-PAK, LLC	12/13/2012	12/12/2017
RP01-03	STANDARD SEAFOOD	04/01/2003	01/01/2099
<b>Total for:</b>	<b>FISH MUNICIPAL</b>	<b>9</b>	
<b>FISH PROCESSING</b>			
P892	TRI-MARINE FISH COMPANY, LLC	06/07/2011	06/06/2016
P889	SOUTHERN CAL SEAFOOD, INC.	06/07/2011	06/06/2016
P890	GLEASON, LARRY DBA HARBOR ICE & COLD STORAGE	06/07/2011	06/06/2016
RP93-06	SEAFOOD SPECIALITIES	05/01/1993	01/01/2099
P701	CANNER'S STEAM COMPANY, INC.	05/06/1991	05/05/2006
P905	FISHERMAN'S PRIDE PROCESSORS, INC. DBA NEPTUNE FOODS	03/27/2014	03/26/2024
RP12-03	DEL MONTE CORPORATION	12/11/2012	12/10/2017
P891	DEL MAR SEAFOODS, INC.	06/07/2011	06/06/2016
<b>Total for:</b>	<b>FISH PROCESSING</b>	<b>8</b>	
<b>INDUSTRIAL</b>			
RP10-11	GENERAL PETROLEUM CORPORATION	07/25/2012	07/24/2017
RP13-32	MEDRANO, JORGE C. DBA GEORGE'S BODY SHOP & AUTO	08/09/2013	01/01/2099
RP93-34	UNION OIL COMPANY OF CALIFORNIA DBA UNOCAL	02/01/1995	01/01/2099
RP1159	SAN PEDRO FISHERIES INSTITUTE	01/01/1973	01/01/2099



**Report Description:**

Real Estate Division  
All Permits by Property Use

		<u>Start Date</u>	<u>Expiration Date*</u>
A2012	SOUTHERN CALIFORNIA EDISON	05/01/1998	04/30/2023
RP07-08	GARCIA, LAURENCIO DBA B&R AUTO SALVAGE	01/01/2007	01/01/2099
RP06-02	FAST LANE TRANSPORTATION, INC.	06/05/2006	01/01/2099
RP91-37	MARINE TECHNICAL SERVICES	12/23/1991	01/01/2099
RP92-46	FAST LANE CORPORATION	03/15/1993	01/01/2099
RP00-06	HOWARD KIM	05/15/2000	01/01/2099
RP93-19	JOSEPH B. KELLY DBA KELLY MARINE	08/15/1993	01/01/2099
RP01-05	LARRY IVEY	04/12/2001	01/01/2099
RP07-06	LONG BEACH CONTAINER TRANSPORT	03/01/2007	01/01/2099
RP1006	MARINE SHEET METAL WORKS	04/01/1968	01/01/2099

**Total for: INDUSTRIAL 14**

**INSTITUTNL MISC**

P828	UNIVERSITY OF SOUTHERN CALIFORNIA (USC)	02/24/2003	02/22/2006
P398	SOUTHERN CALIFORNIA MARINE INSTITUTE (SCMI)	10/11/1979	10/10/2004
A286	STATE OF CALIFORNIA	08/11/1943	01/01/2099
RP97-17	CALIFORNIA DEPARTMENT OF TRANSPORTATION DIST 7	08/01/1997	01/01/2099
RP1406	U.S. DEPARTMENT OF COMMERCE	01/01/1980	01/01/2099
RP10-10	NATIONAL UNIVERSITY	06/01/2010	01/01/2099
O391	LOS ANGELES CITY, BOARD OF PUBLIC WORKS	10/01/1918	01/01/2099
O3225	LOS ANGELES CITY, BOARD OF PUBLIC WORKS	03/23/1964	01/01/2099
O6005	LOS ANGELES CITY, BOARD OF PUBLIC WORKS	03/24/1992	03/23/2042
O3290	LOS ANGELES CITY, BOARD OF FIRE COMMISSIONERS	10/09/1963	01/01/2099
A2089	BANNING'S LANDING COMMUNITY CENTER	06/08/2000	06/07/2010
RP1494	STATE OF CALIFORNIA, DEPT OF GENERAL SERVICES	07/01/1982	01/01/2099
P384	LOS ANGELES CITY, DEPT. OF REC & PARKS	02/02/1979	02/14/2024
P893	PACIFIC MARITIME ASSOCIATION	05/31/2011	05/30/2043
RP04-01	CITY OF LONG BEACH/PORT OF LA	09/01/2003	01/01/2099
O4846	UNITED STATES DEPARTMENT OF THE NAVY	09/22/1979	09/21/2029
RP98-15	U.S. DEPARTMENT OF JUSTICE	03/01/1999	01/01/2099
P645	LOS ANGELES CITY, GENERAL SERVICES	02/18/1992	04/03/2012
P599	LOS ANGELES CITY, GENERAL SERVICES	10/06/1992	10/05/2012
RP1286	LOS ANGELES CITY, GENERAL SERVICES	02/15/1976	01/01/2099
P473	LOS ANGELES CITY, GENERAL SERVICES	08/21/1983	08/21/2003
A2515	YWCA - WORLD TOTS	01/04/2007	01/03/2013
P899	PACIFIC BATTLESHIP CENTER - NON PROFIT	05/25/2012	05/24/2022

**Total for: INSTITUTNL MISC 23**

**LIQUID BULK**

RP12-05	PARAMOUNT PETROLEUM CORPORATION	11/29/2012	11/28/2017
RP12-08	PHILLIPS 66 COMPANY	03/06/2013	03/05/2018

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RP03-01	CITY OF LONG BEACH - DEPARTMENT OF OIL PROPERTIES	07/01/2003	01/01/2099
P79	TEXACO REFINING AND MARKETING	11/08/1968	11/07/2008
P715	SHELL OIL COMPANY	03/01/1992	02/28/1997
P634	SHELL OIL PRODUCTS CO.	02/12/1988	02/11/2023
RP92-24	CONOCO PHILLIPS (FORMERLY TOSCO CORPORATION )	07/01/1990	01/01/2099
A1003	WARREN RESOURCES OF CALIFORNIA, INC. AND WARREN E & P, INC.	05/16/1975	05/15/2010
P513	UNITED STATES DEPARTMENT OF THE NAVY	11/26/1984	11/25/2034
RP05-06	PACIFIC ENERGY GROUP, LLC	12/15/2005	01/01/2099
SBA77-39	LOS ANGELES CITY, DEPT. OF WATER & POWER	04/01/1983	01/01/2099
RP12-07	CHEMOIL TERMINALS CORPORATION	01/07/2013	01/01/2099
P708	KINDER MORGAN TANK STORAGE TERMINALS LLC	04/14/1988	04/13/2018
P704	EXXONMOBILE OIL CORPORATION	01/01/1991	12/31/2015
P530	L.A. TERMINALS, INC.	01/01/1984	08/01/1984
P713	SHORE TERMINALS LLC	06/25/1994	06/24/2014
RP96-40	EXXONMOBIL OIL CORPORATION (FORMERLY MOBIL OIL CORPORATION)	01/01/1996	01/01/2099
P872	DOW CHEMICAL COMPANY	07/27/2006	07/26/2011
RP95-25	THE DOW CHEMICAL COMPANY	09/14/1995	01/01/2099
P306	ULTRAMAR INC.	01/02/1976	01/01/2001
P560	VOPAK TERMINAL LOS ANGELES INC.	08/30/1993	08/29/2023
RP1464	EXXONMOBIL OIL CORPORATION (FORMERLY MOBIL OIL CORPORATION)	05/06/1981	01/01/2099
L88	PRAXAIR, INC.	12/16/1966	12/15/2016
P712	SHORE TERMINALS, LLC	06/25/1994	06/25/2014

**Total for: LIQUID BULK 24**

**MARINA**

P806	YACHT HAVEN MARINA, INC.	11/01/1995	10/31/2025
P804	PEREL MARINAS, INC. DBA PACIFIC YACHT LANDING	11/01/1995	10/31/2025
P724	LOS ANGELES YACHT CLUB	03/04/1993	03/03/2023
P808	MARINA VENTURES PARTNERSHIP DBA HOLIDAY HARBOR WILMINGTON	11/01/1995	10/31/2025
CA796	HOLIDAY HARBOR/FLEITZ BROTHERS, LLC.	08/01/1998	12/31/2047
P825	ISLAND YACHT ANCHORAGE, INC. II	11/01/1995	10/31/2025
P802	ISLAND YACHT ANCHORAGE, INC. I	11/01/1995	10/31/2025
RP1487	MIRIAM & HELEN DOYLE, TRUSTEE FOR THE DOYLE REVOCABLE TRUST & LEONARD DOYLE JR.	01/01/1982	01/01/2099
P803	LIGHTHOUSE YACHT LANDING, INC.	11/01/1995	10/31/2025
P805	CERRITOS YACHT ANCHORAGE, INC.	11/01/1995	10/31/2025
P801	CALIFORNIA YACHT MARINA, L.P.	11/01/1995	10/31/2025
CA791	CALIFORNIA YACHT MARINA, CABRILLO LLC	08/01/1998	12/31/2047
CA517	CABRILLO BEACH YACHT CLUB	05/21/1986	09/23/2028
P770	AL LARSON BOAT SHOP - MARINA	05/01/1995	04/30/2000
P807	YACHT CENTRE, INC.	11/01/1995	10/31/2025

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A13-3125	WESTREC MARINA MANAGEMENT, INC.	07/01/2013	06/30/2018
<b>Total for: MARINA</b>	<b>16</b>		
<b>MARITIME SUPPRT</b>			
RP13-08	U.S. WATER TAXI, INC.	06/03/2013	06/02/2018
RP12-11	JANKOVICH COMPANY, THE	07/09/2013	07/08/2018
RP11-05	UNITED INDUSTRIES CORPORATION DBA	08/23/2012	08/22/2017
P898	SAN PEDRO BAIT COMPANY, INC.	04/23/2012	04/22/2017
P882	MILLENNIUM MARITIME, INC.	02/26/2010	10/31/2016
RP1491	U.S. WATER TAXI CO	07/01/1982	01/01/2099
P718	CROWLEY MARINE SERVICES, INC.	11/24/1996	11/23/2016
RP06-04	CATALINA FREIGHT LINE, INC.	03/01/2006	01/01/2099
RP98-14	MIKE ALBANO	10/01/1998	01/01/2099
P830	SO. CALIFORNIA SHIP SERVICES	05/01/2001	04/30/2006
RP08-03	SAN PEDRO BAIT COMPANY, INC.	04/01/2008	01/01/2099
<b>Total for: MARITIME SUPPRT</b>	<b>11</b>		
<b>MONUMENT</b>			
RP11-07	TERMINAL ISLANDERS, INC.	08/12/2011	01/01/2099
<b>Total for: MONUMENT</b>	<b>1</b>		
<b>NON-PROFIT</b>			
P837	PORT OF LOS ANGELES BOYS & GIRLS CLUB	10/16/2001	10/15/2021
RP867	YMCA (SAN PEDRO PENINSULA) - BLOCH FIELD	01/01/1963	01/01/2099
RP93-05	OPERATION CALIFORNIA, INC.	03/15/1993	01/01/2099
RP95-07	LOS ANGELES SHARES	03/01/1995	01/01/2099
RP94-10	LOS ANGELES ARCHDIOCESE EDUCATION AND WELFARE CORPORATION	05/01/1994	01/01/2099
RP94-09	LOS ANGELES UNIFIED SCHOOL DISTRICT (LAUSD) REAL ESTATE BRANCH	04/05/1994	01/01/2099
L448	LA COUNCIL BOY SCOUTS OF AMERICA	01/01/1983	12/31/2012
RP01-11	HARBOR COMMUNITY DEVELOPMENT CORP	01/01/2002	01/01/2099
RP98-09	HARBOR AREA GANG ALTERNATIVES	09/01/1998	01/01/2099
RP07-21	EASTVIEW LITTLE LEAGUE - NON PROFIT	03/07/2008	01/01/2099
RP11-04	LOS ANGELES MARITIME INSTITUTE	10/20/2011	10/19/2016
L904	ROCKEFELLER PHILANTHROPY ADVISORS, INC. (ALTASEA)	12/23/2013	12/22/2063
<b>Total for: NON-PROFIT</b>	<b>12</b>		
<b>PARK</b>			
P147	LOS ANGELES CITY, DEPT. OF REC & PARKS	09/01/1968	08/31/2018
A1516	LOS ANGELES CITY, DEPT. OF REC & PARKS.	07/01/1988	01/01/2099
P336	LOS ANGELES CITY, DEPT. OF REC & PARKS	03/19/1977	03/18/2002
<b>Total for: PARK</b>	<b>3</b>		
<b>PARKING</b>			
RP1570	U.S. BORAX, INC. (UNITED STATES BORAX & CHEMICAL CORP.)	01/01/1985	01/01/2099

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RP07-03	HARBOR INDUSTRIAL SERVICES CORPORATION	02/16/2007	01/01/2099
A2388	PARKING CONCEPTS, INC. (PCI)	01/16/2006	01/17/2011
RP1733	O'DONNELL OIL COMPANY	02/08/1988	01/01/2099
RP05-01	JOINT PORT LABOR RELATIONS COMMITTEE	03/01/2005	01/01/2099
<b>Total for:</b>	<b>PARKING</b>	<b>5</b>	
<b>PASSENGER TERM</b>			
P897	CATALINA CHANNEL EXPRESS, INC.	03/30/2012	03/29/2037
A13-3112	PORTS AMERICA CRUISE, INC.	05/07/2013	05/06/2018
RP93-02	ISLAND EXPRESS HELICOPTERS	03/15/1993	01/01/2099
<b>Total for:</b>	<b>PASSENGER TERM</b>	<b>3</b>	
<b>PIPELINE - OIL</b>			
P418	MOBIL OIL CORPORATION	07/01/1980	06/30/2000
P309	CONOCO PHILLIPS (FORMERLY TOSCO CORPORATION )	06/13/1976	06/12/2026
P238	EQUILON ENTERPRISES, DBA SHELL OIL	05/18/1972	05/17/2022
P741	MOBIL PACIFIC PIPELINE CO.	01/11/1993	01/10/2013
P703	CITY OF LONG BEACH	03/27/1991	03/26/1996
P736	TEXACO CALIFORNIA PIPELINES, INC.	07/01/1993	06/30/1998
P735	TEXACO TRADING & TRANSPORTATION, INC.	07/01/1993	06/30/1998
P260	GATX TERMINALS CORPORATION	12/31/1973	12/30/1993
P643	TOSCO CORPORATION	07/19/1988	07/18/2018
RP12-09	BP WEST COAST PRODUCTS LLC AND ARCO TERMINAL SERVICES CORPORATION	12/20/2012	12/19/2017
RP11-08	LOMITA GASOLINE COMPANY, INC.	12/20/2012	12/19/2017
P486	CHEVRON U.S.A., INC.	05/29/1983	05/28/1988
<b>Total for:</b>	<b>PIPELINE - OIL</b>	<b>12</b>	
<b>PIPELINE - UTIL</b>			
O1685	LOS ANGELES CITY, DEPT. OF WATER & POWER	04/05/1939	01/01/2099
A483	LOS ANGELES CITY, DEPT. OF WATER & POWER	04/22/1958	01/01/2099
P873	LOS ANGELES CITY, DEPARTMENT OF PUBLIC WORKS	04/25/2011	04/24/2041
P780	LOS ANGELES CITY, DEPT. OF WATER & POWER	05/10/1997	05/09/2002
O2130	LOS ANGELES CITY, PUBLIC WORKS	03/25/1947	01/01/2111
P597	SOUTHERN CALIFORNIA EDISON	08/21/1987	08/20/2017
RP91-38	SOUTHERN CALIFORNIA EDISON CO.	08/10/1992	01/01/2099
P711	LOS ANGELES CITY, DEPT. OF WATER & POWER	03/17/1992	03/16/2002
O4928	LOS ANGELES CITY, DEPT. OF WATER & POWER	10/13/1980	10/12/2030
O1420	LOS ANGELES CITY, PUBLIC WORKS	05/27/1933	01/01/2111
O1349	LOS ANGELES CITY, PUBLIC WORKS	06/25/1932	01/01/2111
O1279	LOS ANGELES CITY, PUBLIC WORKS	03/06/1931	01/01/2111
O2036	LOS ANGELES CITY, PUBLIC WORKS	03/20/1946	01/01/2111
O2027	LOS ANGELES CITY, PUBLIC WORKS	01/12/1946	01/01/2111

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O2005	LOS ANGELES CITY, PUBLIC WORKS	01/22/1945	01/01/2111
O1604	LOS ANGELES CITY, PUBLIC WORKS	05/27/1937	01/01/2111
O3783	LOS ANGELES CITY, PUBLIC WORKS	10/06/1968	01/01/2111
O2564	LOS ANGELES CITY, PUBLIC WORKS	05/26/1954	01/01/2111
O2680	LOS ANGELES CITY, PUBLIC WORKS	08/09/1956	01/01/2111
O2991	LOS ANGELES CITY, PUBLIC WORKS	11/24/1959	01/01/2111
O3084	LOS ANGELES CITY, PUBLIC WORKS- AMENDED BY O3382	03/09/1961	01/01/2111
O3469	LOS ANGELES CITY, PUBLIC WORKS	05/26/1993	01/01/2111
O2066	LOS ANGELES CITY, BOARD OF PUBLIC WORKS STORM DRAIN RIGHT-OF-WAY.	06/27/1946	01/01/2111
O434	LOS ANGELES CITY, PUBLIC WORKS	12/16/1918	01/01/2111
O1493	LOS ANGELES CITY, PUBLIC WORKS	08/23/1934	01/01/2111
O1222	LOS ANGELES CITY, PUBLIC WORKS	01/04/1930	01/01/2111
O1092	LOS ANGELES CITY, PUBLIC WORKS	07/26/1927	01/01/2111
RP1050	LOS ANGELES CITY, PUBLIC WORKS	01/01/1969	01/01/2099
P353	LOS ANGELES CITY, GENERAL SERVICES	01/01/1975	12/31/2024
RP04-04	LOS ANGELES CITY, PUBLIC WORKS	02/23/1904	01/01/2099
RP1157	LOS ANGELES CITY, PUBLIC WORKS	11/01/1972	01/01/2099
O3196	LOS ANGELES CITY, PUBLIC WORKS	10/17/1962	01/01/2111
O3382	LOS ANGELES CITY, PUBLIC WORKS	07/01/1964	01/01/2111
RP96-03	TOWER ASSET SUB., INC.	06/01/1996	01/01/2099
P722	CITY OF LONG BEACH, ACTING THROUGH PORT OF LONG BEACH	10/28/1992	10/27/2027
RP97-02	XO COMMUNICATIONS OF CALIFORNIA	04/01/1997	01/01/2099
P870	SOUTHERN CALIFORNIA GAS COMPANY	10/25/2012	10/24/2032
O2079	LOS ANGELES COUNTY SANITATION DISTRICT NO. 3	10/03/1946	01/01/2099
O2560	LOS ANGELES COUNTY FLOOD CONTROL DISTRICT	07/08/1954	07/07/2004
O2225	LOS ANGELES CITY, BOARD OF PUBLIC WORKS	08/16/1948	01/01/2099
O2054	LOS ANGELES CITY, BOARD OF PUBLIC WORKS	05/02/1946	01/01/2099
O467	LOS ANGELES CITY, BOARD OF PUBLIC WORKS	04/29/1919	01/01/2099
O4506	SOUTHERN CALIFORNIA GAS COMPANY	01/20/1972	01/19/2022
RP91-10	CALIFORNIA STATE DEPARTMENT OF TRANSPORTATION	03/01/1991	01/01/2099
P853	LOS ANGELES CITY, GENERAL SERVICES	06/09/2011	06/08/2061
RP91-24	USA DEPARTMENT OF THE ARMY, CORPS OF ENGINEERS	08/01/1991	01/01/2099
O4581	LOS ANGELES CITY, DEPT. OF WATER & POWER	05/26/1976	05/25/2026
O3098	LOS ANGELES CITY, DEPT. OF WATER & POWER	04/27/1961	01/01/2099
RP1289	LOS ANGELES COUNTY, FLOOD CONTROL DISTRICT	08/01/1976	01/01/2099
O3061	LOS ANGELES COUNTY, SANITATION DISTRICT NO. 2	12/31/1960	12/30/2010
P120	LOS ANGELES COUNTY SANITATION DISTRICT NO. 2	04/11/1968	04/11/2018
O1285	LOS ANGELES COUNTY SANITATION DISTRICT, NO.8	04/20/1931	01/01/2099
P726	LOS ANGELES CITY, DEPT. OF WATER & POWER	09/01/1993	08/31/1998

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O2257	LOS ANGELES CITY, DEPT. OF WATER & POWER		02/14/1949	01/01/2099
O1817	LOS ANGELES CITY, DEPT. OF WATER & POWER		12/09/1941	01/01/2099
O2639	LOS ANGELES CITY, PUBLIC WORKS		12/22/1955	01/01/2111
<b>Total for:</b>	<b>PIPELINE - UTIL</b>	<b>56</b>		
<b>RAILROAD</b>				
P27	U.S. BORAX, INC.		10/02/1962	10/01/2012
P529	INTERMODAL CONTAINER TRANSFER FACILITY JOINT POWERS AUTHORITY		09/14/1984	09/13/2034
RP09-22	BNSF RAILWAY COMPANY		02/03/2011	01/01/2099
RP10-05	RANCHO LPG HOLDINGS, LLC		02/23/2011	01/01/2099
P901	BNSF RAILWAY COMPANY		05/08/2013	05/07/2058
A13-3121	BNSF RAILWAY COMPANY		05/08/2013	05/07/2023
A1989	PACIFIC HARBOR LINE, INC. (SAN PEDRO BAY HARBOR LINE)		02/15/1998	12/31/2024
<b>Total for:</b>	<b>RAILROAD</b>	<b>7</b>		
<b>STORAGE</b>				
RP98-10	LOS ANGELES CITY, BUREAU OF SANITATION		09/01/1998	01/01/2099
RP13-07	GTR, INC.		06/24/2014	06/23/2019
RP98-17	NICK GUGLIELMO		11/15/1998	01/01/2099
<b>Total for:</b>	<b>STORAGE</b>	<b>3</b>		
<b>WATER AREA</b>				
RP06-17	U.S. MERCHANT VETERANS OF WWII		12/04/2006	01/01/2099
RP1460	UNITED STATES COAST GUARD		07/01/1981	01/01/2099
P595	CALIFORNIA STATE DEPARTMENT OF TRANSPORTATION		01/01/1987	12/31/2036
RP96-13	AMERICAN MARINE CORPORATION		04/17/1996	01/01/2099
<b>Total for:</b>	<b>WATER AREA</b>	<b>4</b>		
<b>Grand Total</b>	<b>284</b>			