



Office of the Washington State Auditor
Pat McCarthy

April 4, 2022

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

RE: Amendment to engagement letter dated May 28, 2021

Our original engagement letter described the nature and limitations of audit services provided, responsibilities of each party and other engagement terms. This amendment notifies you of certain changes to the original engagement letter.

The audit scope describes assurance services you require or have requested. As described in the original engagement letter, the estimated cost and completion date may change if unforeseen circumstances arise or if significant audit issues are identified necessitating additional work.

The purpose of this amendment is to replace the estimate of cost to complete the audit in the "Estimated Audit Costs and Timeline" paragraph of the original engagement letter.

Estimated Audit Costs

An additional 15 hours, is required to address additional work for procurement upon updated information that was provided and to address elevated audit issues.

Original estimate	\$11,300	
Amendment	\$1,800	
Revised estimate	\$13,100	Plus travel time, travel costs, and other expenses, if any.

Estimated Audit Timeline

Fieldwork is complete and we have an exit scheduled for April 19, 2022.

Please contact us with any questions regarding these changes or the status of your audit. We look forward to working with you and your staff to complete the audit.

Sincerely,

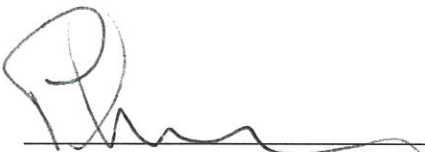


4/4/22


Lisa Carrell, CPA, Audit Manager *Date*
Washington State Auditor's Office

Port Response:

This letter correctly sets forth our understanding.


Port Commissioner

4/4/22
Date


Jay Personius, General Manager

4/4/22
Date