

January 18, 2024

**NOTICE OF MEETING**  
**OF THE**  
**AUDIT COMMITTEE**  
**OF THE**  
**PORT COMMISSION**  
**OF THE**  
**PORT OF HOUSTON**  
**AUTHORITY**

In accordance with the official practice of the Port Commission of the Port of Houston Authority, there is attached hereto a copy of the Agenda of the Audit Committee to be held on Tuesday, January 23, 2024. A quorum of the Audit Committee is intended to meet at 10:00 a.m., or thereafter, immediately following the adjournment of the Port Commission meeting at the Port of Houston Authority Executive Office Building, Fourth Floor Boardroom, 111 East Loop North, Houston, Texas 77029. The member of the Audit Committee presiding over the meeting is intended to be present at that location, which shall be open to the public during the open portions of the meeting.

In addition, pursuant to Government Code Sec. 551.127 permitting a governmental body to hold a public meeting by videoconference call, the meeting may also be accessed via Webex webinar, as provided on the following page.

PORT OF HOUSTON AUTHORITY  
of  
HARRIS COUNTY, TEXAS

Erik A. Eriksson  
Secretary



## **Additional Public Meeting Notifications.**

1. In accordance with the Port Commission's usual practice:
  - a. Members of the public may speak during the posted public comment section.
    - Please register to speak no later than an hour before the meeting by emailing Liana Christian [lchristian@porthouston.com](mailto:lchristian@porthouston.com) or Erik Eriksson [eeriksson@porthouston.com](mailto:eeriksson@porthouston.com). They may also be reached by telephone at (713) 670-2615 or (713) 670-2614, and by mail at 111 E. Loop N, Houston, Texas 77029.
    - Please provide name and the organization the speaker represents, if applicable.
    - Comments are limited to three minutes.
  - b. An audio recording of the meeting is being made, and will be available to the public, as will written minutes after Port Commission approval.
2. To request accommodations under the Americans with Disabilities Act or language access services, please contact Liana Christian or Erik Eriksson at least three days prior to the meeting.
3. This meeting will offer the options to participate by videoconference (see next page) or in-person. Restrictions regarding allowable room capacity and seating arrangements may be in place at the meeting.



**When it's time, join your Webex meeting here.**

[Join meeting](#)

**More ways to join:**

**Join from the meeting link**

<https://porthouston.webex.com/porthouston/j.php?MTID=m2932b6fb209ce9fe0b7da18b18003bbf>

**Join by meeting number**

Meeting number (access code): 2490 218 7478

Meeting password: JanPC

**Tap to join from a mobile device (attendees only)**

+1-720-650-7664,,24902187478## United States Toll (Denver)

+1-469-210-7159,,24902187478## United States Toll (Dallas)

**Join by phone**

+1-720-650-7664 United States Toll (Denver)

+1-469-210-7159 United States Toll (Dallas)

[Global call-in numbers](#)

**Join from a video system or application**

Dial [24902187478@porthouston.webex.com](tel:24902187478)

You can also dial 173.243.2.68 and enter your meeting number.

If you are a host, [click here](#) to view host information.

Need help? Go to <https://help.webex.com>



**Tuesday, January 23, 2024**

**AUDIT COMMITTEE  
of the  
PORT COMMISSION  
of the  
PORT OF HOUSTON AUTHORITY**

**10:00 a.m.  
111 East Loop North  
Houston, TX 77029  
Fourth Floor Boardroom  
And Via WebEx**

**A. CALL TO ORDER**

---

**B. APPROVAL OF MINUTES**

---

1. Joint Audit/Pension and Benefits Committee Meeting – September 25, 2023
2. Audit Committee Meeting – October 24, 2023

**C. GENERAL**

---

1. Possible discussion regarding the Port Authority Restated Retirement Plan (Pension Plan) audit for the fiscal year ended July 31, 2023.
2. Staff update and discussion regarding the Port Authority financial statements as of December 31, 2023 (unaudited), including budget versus actual results, operating cash, and the investment portfolio.
3. Staff briefing, discussion, and possible action regarding review of external audit firm lead partner qualifications:
  - a. FORVIS, LLP Peer Review
  - b. Evaluation Survey of External Auditor
  - c. FORVIS, LLP and Partner Review
4. Staff briefing and discussion regarding the annual review of the Internal Audit Department's compliance with:
  - a. Texas Special District Local Laws Code Chapter 5007
  - b. Texas State Government Code Chapter 2102
  - c. Internal Audit Charter

5. Staff briefing, consideration, and possible action regarding amendments to:
  - a. Audit Committee Charter
  - b. Internal Audit Charter
  - c. Internal Audit Policies
  
6. Staff briefing and discussion regarding Audit Committee responsibilities:  
Review of compliance with Audit Committee Calendar and Checklist
  
7. Staff update and possible discussion regarding the following Internal Audit Reports:
  - a. Summary of Audits – update as of December 31, 2023
  - b. Summary Report of Open Findings as of December 31, 2023
  - c. Misconduct Reporting Executive Summary as of December 31, 2023

**D. RECESS COMMITTEE OPEN MEETING AND CONVENE EXECUTIVE SESSION**

1. Consultation with Attorneys (Section 551.071, Texas Open Meetings Act)
  
2. Security-Related Matters (Sections 418.175-418.183 of the Texas Government Code, and Section 551.076, Texas Open Meetings Act)
  
3. Employment and Evaluation of Public Employees (Section 551.074, Texas Open Meetings Act), including deliberations regarding Internal Audit Department staff and other public employees.

**E. RECONVENE OPEN MEETING**

Announce any items from Executive Session requiring Committee action.

**F. ADJOURN**