



External Quality Control Review

of the Office of the City Auditor
City and County of Honolulu

Conducted in accordance with guidelines of the
**Association of Local Government
Auditors**
for the period July 1, 2018 through June 30, 2021



Association of Local Government Auditors

March 30, 2022

Arushi Kumar, City Auditor
Office of the City Auditor
City and County of Honolulu
1001 Kamokila Boulevard
Kapolei, HI 96707

Dear Ms. Kumar,

We have completed a peer review of the City and County of Honolulu's Office of the City Auditor for the period July 1, 2018 through June 30, 2021. In accordance with generally accepted government auditing standards peer review requirements, we followed the standards and guidelines contained in the *Peer Review Guide* published by the Association of Local Government Auditors (ALGA).

We reviewed the internal quality control system of your audit organization and conducted tests in order to determine whether your internal quality control system was adequately designed and operating effectively to provide reasonable assurance of compliance with *Government Auditing Standards* issued by the Comptroller General of the United States. Our procedures included:

- Reviewing the audit organization's written policies and procedures.
- Reviewing internal monitoring procedures.
- Reviewing a sample of audit engagements and working papers.
- Reviewing documents related to independence, training, and development of auditing staff.
- Interviewing auditing staff, management to assess their understanding of, and compliance with, relevant quality control policies and procedures.

Due to variances in individual performance and judgment, compliance does not imply adherence to standards in every case but does imply adherence in most situations. Organizations can receive a rating of pass, pass with deficiencies, or fail. The City and County of Honolulu's Office of the City Auditor has received a rating of pass.

Further, based on the results of our review, it is our opinion that the City and County of Honolulu's Office of the City Auditor internal quality control system was adequately designed and operating effectively to provide reasonable assurance of compliance with *Government Auditing Standards* during the period July 1, 2018 through June 30, 2021.

Jennifer An
MBA, MS, CPA, CPE
Los Angeles Police Department

Stan Sewell
CPA, CGFM, CFE
City Auditor of Chattanooga



**OFFICE OF THE CITY AUDITOR
CITY AND COUNTY OF HONOLULU**

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ARUSHI KUMAR
CITY AUDITOR

March 30, 2022

Ms. Jennifer An, Los Angeles Police Department, CA
Mr. Stan Sewell, Chattanooga, TN

Aloha Ms. An and Mr. Sewell:

On behalf of the Office of the City Auditor, I would like to extend our personal thanks to you, the peer review team, for your professionalism, knowledge, and courtesies extended to us during the peer review process. We would also like to thank the Association of Local Government Auditors (ALGA) and many others who provided support during the peer review. We found this process and experience to be immensely constructive.

I am pleased that this review concluded that for the period of July 1, 2018 through June 30, 2021, the City and County of Honolulu's Office of the City Auditor internal control system was adequately designed and operating effectively to provide reasonable assurance of compliance with the Generally Accepted Government Auditing Standards. We are also pleased that the peer review team concluded that there were no issues that needed to be addressed in a separate management letter. We will share your peer review results with our City Council and make it available to the public on our website.

Thank you, again, for your thorough review and constructive inputs. We appreciate your willingness to take time away from your busy schedules to evaluate our operations and the opportunity to share ideas that we can apply in our organization moving forward.

Mahalo nui loa,

A handwritten signature in cursive script that reads "Arushi Kumar".

Arushi Kumar
City Auditor