



OFFICE OF THE CITY AUDITOR
CITY AND COUNTY OF HONOLULU

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TROY SHIMASAKI
ACTING CITY AUDITOR

June 20, 2019

To: Council Chair Ikaika Anderson
Councilmember Brandon Elefante
Councilmember Carol Fukunaga
Councilmember Ann Kobayashi
Councilmember Joey Manahan
Councilmember Ron Menor
Councilmember Kymberly Marcos Pine
Councilmember Heidi Tsuneyoshi
Councilmember Tommy Waters

Subject: **Annual Work Plan for FY2019-20 – Office of the City Auditor**

In accordance with the Revised Charter of Honolulu Section 3-502.1(c), we submit to the Honolulu City Council our plan of proposed audits for the FY2019-20 as follows:

Projects in Process

- Audit of the Permitting and Inspection of Large Detached Dwellings (Resolution 18-223,FD1)
- Audit of the Department of Planning and Permitting's Processes for Reviewing Building Permit Applications (Resolution 18-284, FD1)
- Audit of the City's Grants In Aid Program (Self-Initiated)
- Department of Enterprise Services Operations – Honolulu Zoo (Self-Initiated)
- Follow-up Audit of the Honolulu Liquor Commission, Report No. 05-02, (Self-Initiated)
- Follow-up Audit of the Department of Budget and Fiscal Services' Real Property Assessment Division and Real Property Tax Delinquency Collection, Report Nos. 12-03 and 13-02, (Self-Initiated)
- Audit of the Department of Parks and Recreation's Park Expenditures and Maintenance Priorities (Resolution 19-91, CD1)

Pending Projects

- HART Forensic Audit (Resolution 19-29, FD2)
- Other audits directed by the Honolulu City Council via adopted city council resolution

Charter Mandated Projects

- Comprehensive Annual Financial Report (CAFR). Financial audit of city and county financial statements for FY2019. Audit by external auditors under OCA contract is underway. External audits include:
 - City and County of Honolulu – Public Transportation System (Bus and Paratransit Operations) Financial Statements and Supplemental Schedules, June 30, 2019
 - City and County of Honolulu – Sewer Fund Financial Statements, June 30, 2019
 - Financial Audit of the City and County of Honolulu for Fiscal Year Ended June 30, 2019 – Management Letter (if applicable)
 - Single Audit of Federal Financial Assistance Programs

Proposed Self-Initiated Projects

Self-initiated projects are conducted as time and resources permit. These projects may be superseded by city council-initiated audits and engagements.

- Service Efforts and Accomplishments (SEA) Report (FY 2019). Report contains citywide and department specific statistics, information and data on city missions, goals, services, and programs. Report quantifies inputs, outputs, performance measures, comparisons, and trends over five years. This is the tenth SEA for Honolulu. The project includes:
 - National Citizen Survey (NCS)TM City and County of Honolulu (2019) Community Livability Report
 - National Citizen Survey (NCS)TM City and County of Honolulu (2019) Dashboard Summary of Findings Report
 - National Citizen Survey (NCS)TM City and County of Honolulu (2019) Trends Over Time Report
 - National Citizen Survey (NCS)TM City and County of Honolulu (2019) Technical Appendices
- Citizen-Centric Report FY2019
- Audit of Select City On-Line Services
- Audit of City Towing Contracts

- Audit of Honolulu Fire Department Operations and Practices
- Office of the City Auditor Annual Report (FY 2019)
- Audit Recommendations and Follow-up Report

We will continue to provide the Honolulu City Council and the public with information on city programs and operations in support of the openness and transparency in government initiatives. We will also continue the important work of pursuing accountability, efficiency, effectiveness, and economy in government operations for the City and County of Honolulu.

Sincerely,



Troy Shimasaki
Acting City Auditor

c: Kirk Caldwell, Mayor
Roy Amemiya, Jr., Managing Director
Nelson Koyanagi, Jr., Director, Department of Budget and Fiscal Services
Office of the City Clerk