



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

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ARUSHI KUMAR
CITY AUDITOR

June 30, 2023

To: Council Chair Tommy Waters
Councilmember Radiant Cordero
Councilmember Tyler Dos Santos-Tam
Councilmember Esther Kia'āina
Councilmember Val Okimoto
Councilmember Calvin Say
Councilmember Augie Tulba
Councilmember Andria Tupola
Councilmember Matt Weyer

Subject: Office of the City Auditor Annual Work Plan for FY 2023-24

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 FY 2023-24 as follows:

Audits in Process

These audits are currently underway and are scheduled to be completed in FY 2023-24:

- Audit of Select CARES Act Programs and Expenditures
- Audit of the Honolulu Police Commission

Outstanding Council Resolutions

- Performance Audit of the Implementation of the City's Capital Improvement Program by the Department of Design and Construction, Resolution 22-233 (pending completion in November 2023)

City Charter Mandated Audits

The following financial audits are performed by external auditors under Office of the City Auditor contract:

- Annual Comprehensive Financial Report (ACFR) – Audit of city and county financial statements for FY 2023
- City and County of Honolulu – Public Transportation System (Bus and Paratransit Operations) Financial Statements and Supplemental Schedules, June 30, 2023
- City and County of Honolulu – Sewer Fund Financial Statements, June 30, 2023
- Single Audit of Federal Financial Assistance Programs
- Financial Audit of the City and County of Honolulu for Fiscal Year Ended June 30, 2023 – Management Letter (if applicable)

Proposed Self-Initiated Audits and Reports

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 These projects may be superseded by city council-initiated audits and engagements:

- Audit of Select American Rescue Plan Act (ARPA) Programs and Expenditures
- Audit of the Department of Transportation Services Preliminary Skyline Operations – estimated February 2024
- Follow-up on Recommendations from Report No. 19-03, Audit of the Permitting and Inspection of Large Detached Dwellings, Resolution 18-223, FD1 (November 2019)
- Follow-up on Recommendations from Report No. 19-06, Audit of the Department of Enterprise Services Operations - Honolulu Zoo (December 2019)
- Follow-up on Recommendations from Report 20-01, Audit of the Department of Planning and Permitting's Processes for Reviewing Building Permit Applications, Resolution 18-284, CD1, FD1 (January 2020)
- Follow-up on Recommendations from Report No. 20-04, Audit of the Department of Parks and Recreation's Expenditures and Maintenance Priorities, Resolution 19-91, CD1 (June 2020)
- National Community Survey (NCS)TM
- Citizen-Centric Report FY 2023
- Office of the City Auditor Annual Report FY 2023

Other Projects

- Other projects as requested by the Honolulu City Council

The Office of the City Auditor 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 the economy in government operations for the City and County of Honolulu.

Sincerely,



Arushi Kumar
City Auditor

c: Rick Blangiardi, Mayor
Michael D. Formby, Managing Director
Krishna Jayaram, Deputy Managing Director
Andrew Kawano, Director, Department of Budget and Fiscal Services
Office of the City Clerk