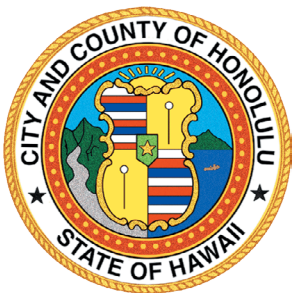




## Office of the City Auditor



City and County of  
Honolulu  
State of Hawai`i

Report to the Mayor  
and the  
City Council of Honolulu

## Follow-Up on Recommendations from Report No. 18-02, *Audit of the Department of Parks and Recreation's Performance Metrics FY 2015 - FY 2017*

Report No. 22-04  
June 2022



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**Follow-Up on Recommendations  
from Report No. 18-02, *Audit  
of the Department of Parks  
and Recreation's Performance  
Metrics FY 2015 - FY 2017***

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A Report to the  
Mayor  
and the  
City Council  
of Honolulu

Submitted by

**THE CITY AUDITOR**  
CITY AND COUNTY  
OF HONOLULU  
STATE OF HAWAII

Report No. 22-04  
June 2022





**ARUSHI KUMAR**  
CITY AUDITOR

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

1001 KAMOKILA BOULEVARD, SUITE 216, KAPOLEI, HAWAII 96707 / PHONE: (808) 768-3134 / FAX: (808) 768-3135

June 22, 2022

The Honorable Tommy Waters, Chair  
and Members  
Honolulu City Council  
530 South King Street, Room 202  
Honolulu, Hawai'i 96813

Dear Chair Waters and Councilmembers:

A copy of our audit report, *Follow-up on Recommendations from Report No. 18-02, Audit of the Department of Parks and Recreation's Performance Metrics FY 2015 - FY 2017*, is attached. This audit was conducted by the Office of the City Auditor pursuant to Section 3-502.1(d) of the Revised Charter of Honolulu which requires the city auditor to conduct follow-up audits and monitoring of compliance with audit recommendations.

The original audit, issued in May 2018, was conducted pursuant to Section 502.1(c) of the Revised Charter of Honolulu and the Office of the City Auditor's Annual Work Plan for FY 2017-2018. The Office of the City Auditor determined that the audit was warranted because the development of meaningful performance metrics can improve operational efficiency and accountability within the city. The objective of this follow-up audit is to determine the Department of Parks and Recreation's status for implementing the six recommendations made in the initial audit report.

In this follow-up audit, we found that of the six recommendations, three were *completed*, two are *in-process*, and one recommendation was *dropped*.

In response to a draft of this audit, the Director of the Department of Parks and Recreation and the Managing Director expressed general agreement with our audit findings and recommendations. They also provided clarifying information and relevant documents to which we amended the report accordingly.

Honolulu City Council  
June 22, 2022  
Page 2 of 2

We would like to express our sincere appreciation for the cooperation and assistance provided to us by the managers and staff of the Department of Parks and Recreation. The audit team is available to meet with you to discuss this report and provide further information. If you have any questions, please call me at 768-3134.

Sincerely,

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

Arushi Kumar  
City Auditor

c: Rick Blangiardi, Mayor  
Michael D. Formby, Managing Director  
Krishna Jayaram, Deputy Managing Director  
Laura Thielen, Director, Department of Parks and Recreation  
Andrew Kawano, Director, Department of Budget and Fiscal Services

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# Follow-Up on Recommendations from Report No. 18-02, *Audit of the Department of Parks and Recreation's Performance Metrics FY 2015 - FY 2017*

June 2022

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## Background

This is a follow-up audit to the *Audit of the Department of Parks and Recreation's Performance Metrics FY 2015 - FY 2017*, Report No. 18-02, issued in May 2018. The original audit was initiated by the Office of the City Auditor (OCA) pursuant to Section 3-502.1 (c) of the Revised Charter of Honolulu. OCA determined that the audit was warranted because the development of meaningful performance metrics can improve operational efficiency and accountability within the city. The original audit objectives were to determine whether the Department of Parks and Recreation (DPR) achieved its performance metrics for FY 2015 – FY 2017 and to evaluate its process for establishing performance metrics. The objective of this follow-up audit is to determine the status for implementing the six recommendations made in that initial report.

In 2014, new city guidelines enacted a requirement that all city agencies develop meaningful performance metrics focused on programs that supported the mayor's priorities. The performance metrics were intended to help evaluate city programs and the need for resources in priority areas. Performance metrics were established in the Fiscal Year (FY) 2016 budget and have been required annually since.

The audit revealed that although DPR did establish performance metrics to support the mayor's priorities and aid in the evaluation of its programs, the department did not follow best practices when developing them. As a result, the metrics were not always measurable, were dependent on other city agencies, and were not achievable. Since many of the metrics depended on factors outside of the department's control, they were not usable as a departmental evaluation tool. The seven performance metrics not measured or not achieved were:

*Metric #1: Decrease the amount of potable water used at city parks*

- This metric was not met because DPR did not take formal action, develop plans to change operations, or collect data to track potable water usage. As a result, potable water usage increased by 13.1% during the time period, and water costs increased by over \$2.08 million.

*Metrics #2, #4, and #5: Related to filling vacancies, creating and filling positions, and attaining 90 percent fill rate for the Park Maintenance and Recreation Services Division*

- These metrics were not achieved because DPR did not consider the Department of Human Resources' hiring process and thus continued to struggle in creating and filling positions, attaining its desired fill rate, and maintaining sufficient staff to properly maintain the city's parks and facilities in support of the Mayor's priorities.

*Metric #3: Identify public awareness and satisfaction with city parks and to collect data to assist in developing medium and long-range plans*

- This metric was only partially achieved. DPR contracted with a vendor to conduct a survey to capture public sentiment regarding city parks facilities and recreational programs. Survey results would then be used to develop medium- and long-range plans. However, as of 2018, the vendor was still gathering information from the department and community stakeholders, and a long-term strategic plan had not been completed.

*Metric #6: Complete implementation of a new registration and point-of-sale system for class registration and use of facilities*

- This metric was not fully achieved because it depended on the performance of another agency over which DPR has no oversight. DPR is working with and dependent on the Department of Information Technology (DIT) to develop a new Parks and Recreation Online System (PROs) to serve as the new point-of-sale system for park permits and recreational programs. The system had not been completed by DIT as of the issuance of the original report.

*Metric #7: Complete implementation of new street and park tree inventory, and work order program*

- DPR again depended on DIT to develop an automated inventory program. DIT did not complete the implementation of a street and park tree inventory and work order program by DPR's goal date of June 2017 because DPR submitted the work request in November of 2017, well after their goal deadline.

While the Department of Budget and Fiscal Services (BFS) required city agencies to establish performance metrics, it did not provide guidance or resources to developing effective performance metrics. As a result, DPR did not develop appropriate performance metrics following best practices.

The National State Auditor's Association's *Best Practices in Performance Measurement*<sup>1</sup> and The National Performance Management Advisory Commission's *A Performance Management Framework for State and Local Government, 2010*<sup>2</sup> are two resources that provide a framework for developing appropriate and effective performance metrics and goals. Some of the best practices include:

- Developing a mission statement, establishing goals, and developing an action plan before establishing performance metrics;
- Establishing performance metrics that are measurable and monitored; and
- Ensuring external constraints do not inhibit department performance.

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<sup>1</sup> National State Auditors Association, *Best Practices in Performance Measurements: Developing Performance Measures*. A National State Auditors Association Best Practices Document, 2004.

<sup>2</sup> National Performance Management Advisory Commission, *A Performance Management Framework for State and Local Government: From Measurement and Reporting to Management and Improving*. Government Finance Officers Association, May 2010.



The audit recommended that the Department of Parks and Recreation should:






1. *Follow best practices when developing performance metrics such as:*
  - a. *Ensuring elements of strategic planning (i.e., mission and goals) are considered and connecting metrics to the budget and/or strategic or operational plans;*
  - b. *Ensuring all metrics can be measured and are base-lined;*
  - c. *Ensuring that staff from all levels are involved;*
  - d. *Ensuring customer input (i.e., taxpayers) is solicited and metrics are customer driven;*
  - e. *Ensuring there are methods to track and monitor on an ongoing bases whether metrics will be achieved; and*
  - f. *Ensuring that external constraints are considered prior to the establishment of departmental performance metrics.*
2. *Establish metrics which are possible to achieve and realistic given current resources;*
3. *Establish metrics that can be measured over time, rather than establishing projects as metrics;*
4. *Develop action plans, benchmarks, and milestones to achieve performance metrics; and*
5. *Report on the status of performance metrics at regular intervals so that stakeholders (department staff, administration, city council, and park users) can monitor the department's progress in meeting performance metric goals.*

The audit also recommended that the Department of Budget and Fiscal Services:

6. *Provide departments with references and resources that provide detailed guidelines or training for establishing, monitoring, and reporting performance metrics that are consistent with best practices.*

## **Follow-Up Audit Results**

Based on our review, we found that of the six recommendations made in Report No. 18-02, three recommendations are completed, two are in process, and one has been dropped.

 <b>Completed</b> <b>3</b>	 <b>Resolved</b> <b>--</b>	 <b>In Process</b> <b>2</b>	 <b>Not Started</b> <b>--</b>	 <b>Dropped</b> <b>1</b>
Agency has sufficiently implemented the audit recommendation.	Although agency did not implement the audit recommendation, it implemented an alternative solution that sufficiently addressed the applicable audit finding or risk.	Agency started or has partially implemented the audit recommendation.	Agency has not begun implementation of the recommendation.	Agency has no plan to implement the recommendation; the risk associated with the recommendation no longer exists, or is no longer applicable.

The following section details the audit recommendations made and the status of each recommendation based on our review.

**Recommendation 1**



**Follow best practices when developing performance metrics such as:**

- a. Ensuring elements of strategic planning (i.e., mission, goals) are considered and connecting metrics to the budget and/or strategic or operational plans;**
- b. Ensuring all metrics can be measured and are base lined;**
- c. Ensuring that staff from all levels are involved;**
- d. Ensuring customer input (i.e., taxpayer) is solicited and metrics are customer-driven;**
- e. Ensuring there are methods to track and monitor on an ongoing basis whether metrics will be achieved; and**
- f. Ensuring that external constraints are considered prior to the establishment of departmental performance metrics.**

**STATUS UPDATE**

The department agreed with our recommendations in the original audit, dropping the original seven metrics and implementing three new metrics in FY 2020.

We reviewed DPR's three new metrics against the best practices in performance criteria identified in the original audit. As shown in Exhibit 1, we found that the metrics only partially comply with best practices.

**Exhibit 1**  
**Performance Metric Review Against Best Practices**

<i>Performance Metric Review</i>			
<i>Best Practices:</i>	<i>Metric #1: Install and refurbish 18 new playgrounds</i>	<i>Metric #2: Renovate 18 bathroom facilities at park locations</i>	<i>Metric #3: Resurface 60 court projects</i>
1a. Ensure elements of strategic planning (i.e., mission, goals) are considered and connecting metrics to the budget and/or strategic or operational plans.	✓	✓	✓
1b. Ensure all metrics can be measured and are base lined.	✓	✓	✓
1c. Ensure that staff from all levels are involved.	—	—	—
1d. Ensure customer input (i.e., taxpayer) is solicited and metrics are customer-driven.	✓	✓	✓
1e. Ensure there are methods to track and monitor on an ongoing basis whether metrics will be achieved.	—	—	—
1f. Ensure that external constraints are considered prior to the establishment of departmental performance metrics.	✓	✓	✓

✓ = Compliant  
 — = Partial Compliance

Source: Department of Parks and Recreation and Office of the City Auditor

1a. Ensure elements of Strategic Planning (i.e., mission or goals) are considered and connecting metrics to the budget and/or strategic or operational plans

*Compliant*

DPR's new performance metrics were established in accordance with the previous mayor's *Kakou for Parks* program, which was a long-term plan meant to restore and maintain city parks to align with public expectation. Additionally, the department has created its own long-term functional plan to ensure that its metrics are aligned with its mission to enhance leisure and quality of life for those on O`ahu. The plan describes general departmental priorities to realize their mission and is set for periodic review. This is in compliance with the 2016 City Charter Amendment stipulating that DPR shall have a long-term plan to be reviewed every five years.<sup>3</sup>

1b. Ensure all metrics can be measured and are base lined

*Compliant*

DPR has developed new performance metrics that are base-lined and measureable over time. Please see the status update for Recommendation #3 for more information.

1c. Ensure that staff from all levels are involved

*Partial Compliance*

During the establishment of the current performance metrics, the previous DPR director solicited feedback from department staff through a mass email thread. We reviewed the recipients of this email and found that they ranged in position from executive management and administration to subdivision management and service level staff. However, we were not able to verify responses or follow through on the request for feedback.

1d. Ensure customer input (i.e., taxpayer) is solicited and metrics are customer-driven

*Compliant*

In 2016, the department commissioned a marketing firm to conduct a public survey to determine current and future needs for parks and related services. In the survey, 90 percent of residents stated that they wanted DPR to prioritize maintaining existing parks over creating new parks. This aligns with the department's current performance metrics to install and refurbish playgrounds, renovate bathroom facilities, and resurface courts at various parks.

1e. Ensure there are methods to track and monitor on an ongoing basis whether metrics will be achieved

*Partial Compliance*

DPR has internal measures to track project life cycles and publish metric statistics in its monthly newsletters and on its website. However, the department does not have a formal action plan with

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<sup>3</sup> *City and County of Honolulu Department of Parks and Recreation Functional Plan*, March 2019.

[https://www.honolulu.gov/rep/site/dpr/dpr\\_docs/Honolulu\\_Parks\\_and\\_Recreation\\_Functional\\_Plan\\_\\_March\\_2019.pdf](https://www.honolulu.gov/rep/site/dpr/dpr_docs/Honolulu_Parks_and_Recreation_Functional_Plan__March_2019.pdf)

identified milestones or steps on how to achieve the performance metric goals. Rather, the focus is on completing day-to-day project work and compiling the numbers afterwards to measure metric progress.

*1f. Ensure that external constraints are considered prior to the establishment of departmental performance metrics*

*Compliant*

After the original audit found that performance metrics were limited by external constraints, the department established new metrics focused on internal departmental activities that emphasize maintaining existing parks.

**Development of Additional Performance Metrics**

DPR is currently in the process of developing additional performance metrics focusing on: *Keeping O'ahu cool* and *Creating park programs and environments that are safe, active, welcoming, and engaging*. As part of those efforts, the department has taken the initiative to review available best practices in attempt to incorporate them. We commend the department for its proactive efforts and encourage it to continue them moving forward.

**NEXT STEPS**

While DPR has been making progress towards achieving its new performance metric goals, it is important to plan for both short- and long-term success, as well as to ensure that progress is sufficiently monitored. By doing so, the department can garner insights into resource needs, lessons learned, and potential improvements. We urge the department to continue using best practices to establish meaningful performance metrics.

**Recommendation 2**

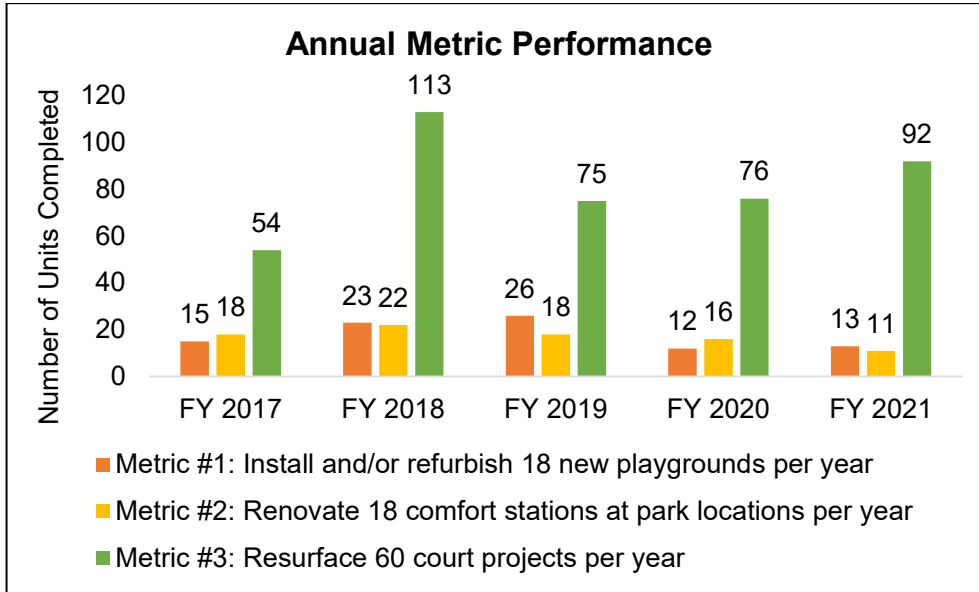


**Establish metrics which are possible to achieve and realistic given current resources.**

**STATUS UPDATE**

Prior to disruptions due to the COVID-19 pandemic, the three new performance metrics were recognized as achievable, despite concerns about staffing levels. Specifically, project leads expect that current staff can achieve the performance metric goals. See Exhibit 2 for performance against metrics over the previous five fiscal years.

**Exhibit 2**  
**Annual Metric Performance FY 2017 – FY 2021**



Source: Department of Parks and Recreation

**Recommendation 3**



**Establish metrics that can be measured over time rather than establishing projects as metrics.**

**STATUS UPDATE**

Performance metric best practices state that metric goals should be measurable and comparable over time. In FY 2017, DPR had three performance metrics that were associated with one-time projects; once the projects were completed, the performance metrics would come to an end as well. These projects were:

1. To identify public satisfaction with city parks and recreation programs to assist in the development of medium- and long-range plans;
2. Complete implementation of new registration and point-of-sale systems for class registration and use of facilities; and
3. To complete implementation of new street and park tree inventory and work order program in FY 2017.

After the original audit, DPR replaced its existing metrics with the following new metrics:

1. Install and refurbish 18 playgrounds per year;
2. Renovate 18 bathroom facilities at park locations per year; and
3. Resurface 60 court projects per year.

We found that the new metric goals are base-lined and measurable over time, and should assist the department in evaluating and adjusting department operations to reflect department capabilities.

#### Recommendation 4



### **Develop action plans, benchmarks, and milestones to achieve performance metrics.**

#### **STATUS UPDATE**

As previously stated, DPR has internal measures to track project life cycles and publish metric statistics in its monthly newsletters and on its website. However, the department does not have a formal action plan with identified milestones or steps on how to achieve the performance metric goals. Instead, according to staff, they primarily focus on completing day-to-day project work and compiling the numbers afterwards to measure metric progress.

#### **NEXT STEPS**

Please refer to the next steps for Recommendation #1.

#### Recommendation 5



### **Report on the status of performance metrics at regular intervals so that stakeholders (department staff, administration, city council, and park users) can monitor the department's progress in meeting performance metric goals.**

#### **STATUS UPDATE**

DPR publishes a monthly newsletter which includes notable news concerning Honolulu's parks and programs; updates on new, completed, or ongoing projects; notices for park facility openings and closures; employee recognition; links to its social media; and updates on its *Kakou for Parks* performance metric statistics. The newsletter reports department performance metrics regularly to allow the public and other stakeholders to track its progress.



**Exhibit 3**  
**DPR's January 2022 Newsletter**

**MO'OLELO PĀKA**  
 Parks and Recreation Newsletter  
 January 2022

**Sandy Beach Park (Wāwāmalu)**  
 Known for its thundering shore break, scenic coastal views, and excellent surfing/fishing, this nearly 33-acre beach park stretches from the Hākona Blowhole in the west to Wāwāmalu Beach in the east. On Jan. 25, we recognized the continued efforts to conserve this coastal ecosystem by numerous government, non-profit, and community groups, including the recent installation of these boulders designed to restrict the illegal beach off-roading which threatened the dune ecosystem and the wildlife which call it home.

**"We add quality to life!"**

**Kākou for Parks Updates:**  
 This unparalleled program continues to revitalize our aging and most popular facilities island-wide, resulting in 185 different parks improved. See more at [bit.ly/KakouforParks](http://bit.ly/KakouforParks)

<b>132</b> New & Refurbished Play Apparatus	<b>138</b> Renovated Comfort Stations	<b>541</b> Resurfaced Play Courts
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**Mahalo to our outstanding employee!**  
**Nick Pulido**  
 Overseeing our premiere swimming facility at the K. Mark Takai Veterans Memorial Aquatics Center, Nick's professionalism and preparedness constantly ensure the pool facilities run safely and fairly. During the tumultuous pandemic changes, Nick willingly put in the extra time to research and develop the proper techniques for operating a healthy outdoor pool. Even practicing procedures and assisting his coworkers during personal time. His creativity and independent

**Pickleball Courts Popping Up All Over!**  
 As part of our Kākou for Parks program we are giving our outdoor play courts new life and function as we re-purpose them to accommodate the fastest growing sport in the country! Currently we have added **161 courts at 86 parks**, even adding some dedicated courts at select parks. Check out the location of all of our pickleball courts by visiting:

**FOLLOW US ON SOCIAL MEDIA!**  
[bit.ly/DPRnextdoor](http://bit.ly/DPRnextdoor) [facebook.com/honolulu.parks](https://www.facebook.com/honolulu.parks) [@honolulu\\_parks](https://www.instagram.com/honolulu_parks) [@honolulu\\_parks](https://twitter.com/honolulu_parks)

Source: Department of Parks and Recreation

We commend the department for publishing its progress on performance metrics and urge staff to continue these efforts as new metrics are finalized and added.

**Recommendation 6**



**BFS should provide departments with references and resources that provide detailed guidelines or training for establishing, monitoring, and reporting performance metrics that are consistent with best practices.**

**STATUS UPDATE**

As stated above, in FY 2016, the mayor enacted a program to include performance metrics in the budgeting process. The program began by focusing on customer service and was meant to evolve until every agency established metrics that would measure defined levels of service to the public and internal city operations. However, the process never progressed as intended, since administration personnel changed and no further directives were given. Departments were left in charge of choosing specific areas of service to establish performance metrics.



The policy for performance metrics are included annually in the BFS annual *Budget Request Guidelines*. The policy states that:

*Performance metrics shall be continued (in the upcoming fiscal year), until further notice, as part of the city's commitment toward process improvement with an emphasis on customer service... As part of this ongoing initiative, agencies shall continue to monitor, analyze, and evaluate results through (the fiscal year). Findings should be utilized to determine the need for resources within priority areas in developing the budget. Departments should review the performance metrics to ensure these are relevant and meaningful.*

According to the policy, performance metrics are meant to aid in the process of setting the budget. However, in interviews, BFS staff expressed concern that while performance metrics are informational, it is unclear exactly how they are impactful to the budget. BFS also believed that it is only responsible for publishing the performance metric statistics that it receives from the managing director's office and is not a part of actually administering the policy. As a result, BFS has no intention to provide resources or training for establishing, monitoring, and reporting on performance metrics. Therefore, we consider this recommendation to be dropped by the department.

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# Appendix A

## Audit Objectives, Scope, and Methodology

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The objective of the follow-up audit is to determine whether the Department of Parks and Recreation and the Department of Budget and Fiscal Services adequately addressed the six recommendations in Report No. 18-02, *Audit of the Department of Parks and Recreation's Performance Metrics FY 2015 - FY 2017*. This follow-up audit is limited to reviewing and reporting on the implementation of the outstanding audit recommendations.

We reviewed the original audit and available supporting documentation, requested updates on the status of each recommendations, and evaluated department metrics against best practices. We also assessed DPR's internal controls to the extent that they related to the audit objectives. While initial interviews were conducted, adjustments were made due to the coronavirus pandemic. As a result, additional documentation requests were primarily accomplished through the use of email correspondence and telephone calls as appropriate. During the audit, we were not aware of any other investigations, audits, or other work by other agencies that may have impacted our work.

The follow-up audit was conducted from December 2021 to June 2022 in accordance with generally accepted government auditing standards. These standards require that we plan and perform tasks to obtain sufficient and appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

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# Appendix B

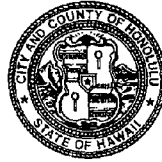
## Management Response

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DEPARTMENT OF PARKS & RECREATION  
**CITY AND COUNTY OF HONOLULU**

1000 Ulukoula Street, Suite 309, Kapolei, Hawaii 96707  
Phone: (808) 768-3003 • Fax: (808) 768-3053  
Website: www.honolulu.gov

RICK BLANGIARDI  
MAYOR



LAURA H. THIELEN  
DIRECTOR

KEHAULANI PU'U  
DEPUTY DIRECTOR

June 9, 2022

Ms. Arushi Kumar, City Auditor  
Office of the City Auditor  
City & County of Honolulu  
1001 Kamokila Boulevard, Suite 216  
Kapolei, Hawaii 96707

Dear Ms. Kumar:

**SUBJECT: Follow-up on Recommendations – Report No. 18-02, Audit of the Department of Parks and Recreation's Performance Metrics for FY 2015 – FY 2017**

The Department of Parks and Recreation (DPR) received a copy of the Follow-Up on Recommendations from Report no. 18-02, Audit of the Department of Parks and Recreation's Performance Metrics for FY 2015 – FY 2017 from the Office of the City Auditor's Office on May 25, 2022. The DPR agrees with the Auditor that the current performance metrics can be improved and will work on formulating best practices into current and future performance metrics.

The DPR provides the following comment with respect to the information contained in Background section:

The original Report 18-02 was an audit of the DPR FY2015 – FY2017 Performance Metrics. This follow-up Report evaluates DPR's achievement of the performance metrics during the FY 2018 – FY 2022 period. However, the department's response to Report 18-02 was to discard its original seven (7) performance metrics used in FY 2015 – FY 2017, and adopt three (3) new performance metrics, which it used in FY 2020 – FY 2022. Accordingly, this Follow-Up Report evaluates the department's FY 2020 performance metrics – both whether DPR followed the best practices outlined in Report 18-02 when establishing the three (3) new FY 2020 performance metrics, and whether the department achieved the three (3) FY 2020 performance metrics.

Additionally, adding the applicable FY or applicable month and year of the audit they are referencing throughout the document will assist readers' ability to readily identify which performance metrics are being referred to as this draft report cites different metrics in different fiscal years.

Ms. Arushi Kumar, City Auditor  
June 9, 2022  
Page 2

DPR provides the following comment with respect to the information contained in Follow-Up Audit Results section:

DPR responded to the 2018 Audit by revising its performance metrics in FY 2020. The department dropped the original 7 metrics and adopted 3 new metrics in FY 2020. Accordingly, the department adjusted its response to the recommendations in Report 18-02.

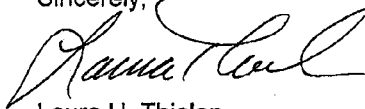
The following request is for correction of a statement found on page 6 (1a) Ensure elements of Strategic Planning (i.e., mission or goals) are considered and connecting metrics to the budget and/or strategic or operational plans:

Within this section a reference to the city charter stipulates that the DPR director shall prepare a functional plan covering a period of thirty years with review every five years. The department is not currently complying with this requirement. Also repeated on page 7 under the next steps category. The DPR requests a correction to these statements as the DPR Functional Plan, dated March 2019, was completed and approved by Mayor's Administration.

The City Auditor found that of the six recommendations, three were completed, two are in process, and one was dropped. The hard work done by the DPR staff is reflected in the Auditor findings and we celebrate all of the refurbished playgrounds, renovated bathroom facilities and resurfaced basketball, tennis, volleyball and pickle ball courts that are used by all communities around the island by keiki to kupuna.

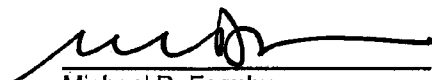
The DPR is thankful for this opportunity to comment and to make suggestions to the City Auditor's draft audit report for management's consideration. DPR would like to express our appreciation for the assistance provided to us by the Office of the City Auditor.

Sincerely,



Laura H. Thielen  
Director

APPROVED:



Michael D. Formby  
Managing Director