



TROY SHIMASAKI
ACTING CITY AUDITOR

OFFICE OF THE CITY AUDITOR

City and County of Honolulu

State of Hawai'i

July 1, 2021

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

Subject: **Office of the City Auditor's Project Status Report for the Period January 1, 2021 to June 30, 2021**

This report provides the Honolulu City Council with an update on the activities of the Office of the City Auditor (OCA) for the period January 1, 2021 – June 30, 2021.

Projects Completed

- **City and County of Honolulu, Honolulu, Hawaii, Comprehensive Annual Financial Report Fiscal Year Ended June 30, 2020***. Financial audit of the city and county financial statements for FY 2020. Report released January 2021.
- **City and County of Honolulu – Public Transportation System – Bus and Paratransit Operations, Financial Statements and Supplemental Schedules, June 30, 2020 and 2019***. Report released January 2021.
- **City and County of Honolulu – Sewer Fund Financial Statements, June 30, 2020 and 2019***. Report released January 2021.
- **2020 National Community Survey (NCS) for the City and County of Honolulu**. Report released February 2021.
- **Follow-Up on Recommendations from Report No. 17-03, Audit of the City's Section 8 Tenant-Based Assistance Program**. Report No. 21-01 released April 2021.
- **Follow-Up on Recommendations from Report No. 17-05, Audit of Housing First, Community Assistance, and Hale Mauliola Homeless Programs**. Report No. 21-02 released May 2021.
- **Follow-Up on Recommendations from Report No. 17-02, Audit of How Domestic Violence Cases are Handled, Processed, and Resolved**. Report No. 21-03 released June 2021.
- **Citizen Centric Report FY 2020**. Report released May 2021.
- **Financial Audit of the City and County of Honolulu, State of Hawai'i for the Fiscal Year Ended June 30, 2020 Single Audit of Federal Financial Assistance Programs***. Report released May 2021.

*Financial audits are conducted by external auditors under OCA contract

Projects in Process

- **Audit of the City’s IT Modernization Initiatives.** Fieldwork completed. Draft report underway.
- **Audit of Select COVID-19 Programs and Expenditures.** Fieldwork in progress.
- **Audit of the Honolulu Police Department’s Overtime Policies, Procedures, and Protocols (Resolution 21-58).** Preliminary survey underway.

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

Respectfully Submitted,



Troy Shimasaki
Acting City Auditor

- c: Mayor Rick Blangiardi
Michael Formby, Managing Director
Andrew Kawano, Director, Department of Budget and Fiscal Services
Glen Takahashi, City Clerk
Jim Williston, Director, Office of Council Services