



TROY SHIMASAKI
ACTING CITY AUDITOR

OFFICE OF THE CITY AUDITOR

City and County of Honolulu

State of Hawai'i

January 2, 2020

The Honorable J. Ikaika Anderson, 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 July 1, 2019 to December 31, 2019**

This report provides the Honolulu City Council with an update on the activities of the Office of the City Auditor (OCA).

Projects Completed

- **OCA Annual Report, FY 2018-19.** Released September 2019.
- **Audit of the Permitting and Inspection of Large Detached Dwellings, Resolution 18-223, FD1.** Report No. 19-03 released November 2019.
- **Follow-Up on Recommendations from Report No. 12-03, Audit of the City's Real Property Tax Delinquency Collection.** Report No. 19-04 released November 2019.
- **Follow-up on Recommendations from Report No. 05-02, Audit of Selected Management Issues of the Honolulu Liquor Commission.** Report No. 19-05 released November 2019.
- **Audit of the Department of Enterprise Services Operations – Honolulu Zoo.** Report No. 19-06 released December 2019.
- **Follow-Up on Recommendations from Report No. 13-02, Audit of the Real Property Assessment Division.** Report No. 19-07 released December 2019.

Projects in Process

- **Audit of the Department of Planning and Permitting's Process for Reviewing Building Permit Applications, Resolution 18-284, FD1.** Final report will be issued shortly.
- **Follow-Up Audit of the City's Paratransit Service, Report No. 16-02.** Report draft is pending management comment and the final report will be issued shortly.
- **Audit of the City's Grants-In-Aid Program.** Fieldwork completed. Draft report in progress.
- **Audit of the Department of Parks and Recreation's Park Expenditures and Maintenance Priorities, Resolution 19-91, CD1.** Fieldwork in progress.
- **Performance Audit of the Honolulu Police Department and Department of Prosecuting Attorney, Resolution 19-255.** Preliminary survey in progress.

- **Audit of the Department of Enterprise Services' Neil S. Blaisdell Center Ticket Sales Operations, Resolution 19-264.** Preliminary survey in progress.
- **Service Efforts and Accomplishments (SEA) Report FY 2019.** Fieldwork in progress.
- **National Community Survey (NCS) Results.** Fieldwork completed. Draft report in progress.
- **Comprehensive Annual Financial Report (CAFR).** Fieldwork completed. Draft report in progress. The CAFR is the financial audit of city and county financial statements for FY 2019. The audit is conducted by external auditors under OCA contract. External audit also includes:
 - **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.**
 - **Single Audit of Federal Financial Assistance Programs.**
 - **Financial Audit of the City and County of Honolulu for Fiscal Year Ended June 30, 2019 – Management Letter (if applicable).**

Projects Pending

- **Audit of the City's Bikeshare Hawai'i Contract and Operations, Resolution 19-290.** As stated in the Budget Committee hearing on November 13, 2019, audit staff are currently engaged with other projects and plan to begin preliminary survey in March 2020.
- **HART Forensic Audit, Resolution 19-29.** Draft Request for Proposal language is under review.
- **Citizen Centric Report FY 2019**
- **Audit of Select City On-Line Services**
- **Audit of City Towing Contracts**
- **Audit of Honolulu Fire Department Operations and Practices**

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 Kirk Caldwell
Roy K. Amemiya, Jr., Managing Director
Nelson H. Koyanagi, Jr., Director, Department of Budget and Fiscal Services
Glen Takahashi, City Clerk
Jim Williston, Director, Office of Council Services