



TROY SHIMASAKI
ACTING CITY AUDITOR

OFFICE OF THE CITY AUDITOR

City and County of Honolulu

State of Hawai'i

January 4, 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 July 1, 2020 to December 31, 2020**

This report provides the Honolulu City Council with an update on the activities of the Office of the City Auditor (OCA) for the period July 1, 2020 – December 31, 2020.

Projects Completed

- **OCA Annual Report, FY 2019-20.** Released August 2020.
- **Follow-Up on Recommendations from Report No. 16-03, Audit of the Honolulu Authority for Rapid Transportation (HART).** Report No. 20-05 released September 2020.
- **Audit of Neal S. Blaisdell Ticket Sales Operations, Resolution 19-264.** Report No. 20-06 released November 2020.
- **Audit of the Honolulu Police Department's Policies, Procedures, and Controls, Resolution 19-255.** Report No. 20-07 released December 2020.
- **Audit of the City's Bikeshare Program, Resolution 19-290.** Report No. 20-08 released December 2020.
- **Audit of the Department of the Prosecuting Attorney's Policies, Procedures, and Controls, Resolution 19-255.** Report No. 20-09 released December 2020.

Projects in Process

- **Audit of the City's IT Modernization Initiatives.** Preliminary survey in progress.
- **Follow-Up on Recommendations from Report No. 17-05, Audit of Housing First, Community Assistance, and Hale Mauliola Homeless Programs.** Preliminary survey in progress.
- **Follow-Up on Recommendations from Report No. 17-03, Audit of the City's Section 8 Tenant-Based Assistance Program.** Preliminary survey in progress.
- **National Community Survey (NCS) Results.** Data collection and analysis in progress.

- **Comprehensive Annual Financial Report (CAFR).** Fieldwork in progress. The CAFR is the financial audit of city and county financial statements for FY 2020. 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, 2020.**
 - **City and County of Honolulu – Sewer Fund Financial Statements, June 30, 2020.**
 - **Single Audit of Federal Financial Assistance Programs for Fiscal Year Ended June 30, 2020.**
 - **Financial Audit of the City and County of Honolulu for Fiscal Year Ended June 30, 2020 – Management Letter (if applicable).**

Projects Pending

- **Audit of Select COVID-19 Programs and Expenditures.**
- **Follow-Up on Recommendations from Report No. 17-02, Audit of How Domestic Violence Cases Are Handled, Processed, and Resolved.**
- **Citizen Centric Report FY 2020.**
- **Office of the City Auditor Annual Report, FY 2020-21.**

Terminated Projects

- **Audit of the City’s Grants-In-Aid Program.** Per a letter to the Honolulu City Council dated December 29, 2020, this self-initiated audit, which was initially included in OCA’s FY 2015-16 annual work plan, was terminated due to extended delays and lack of audit staff to complete the report in a timely manner.
- **Follow-Up on Recommendations from Report No. 17-04, Audit of the City’s Bulky Item Collection Service.** This audit was conducted when the city featured a monthly, scheduled bulky item collection system. Effective July 1, 2020, the Department of Environmental Services implemented an appointment-based collection system. We determined that conducting a follow-up audit on recommendations related to the former appointment-based system would be moot.

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,



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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