



ARUSHI KUMAR  
CITY AUDITOR

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# OFFICE OF THE CITY AUDITOR

## City and County of Honolulu

### State of Hawai'i

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January 4, 2022

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, 2021 to December 31, 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 July 1, 2021 – December 31, 2021.

#### **Projects Completed**

- **OCA Annual Report, FY 2020-21.** Released August 2021.
- **City and County of Honolulu – Public Transportation System – Bus and Paratransit Operations, Financial Statements and Supplemental Schedules, June 30, 2021** (conducted by external auditors under OCA contract). Released December 2021.

#### **Projects in Process**

- **Audit of the City's Information Technology Modernization, Services, and Support, Report No. 21-04.** Pending release.
- **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).** Fieldwork in progress.
- **Audit of the Honolulu Police Commission.** Preliminary survey in progress.
- **Audit of the Hanauma Bay Online Reservation System.** Preliminary survey in progress.
- **Follow-Up on Recommendations from Report No. 17-06, Audit of the City's Recycling Program.** Preliminary survey in progress.
- **Follow-Up on Recommendations from Report No. 18-02, Audit of the Department of Parks and Recreation's Performance Metrics, FY 2015 – FY 2017.** Preliminary survey in progress.
- **National Community Survey (NCS).** Data collection and analysis in progress.

- **Annual Comprehensive Financial Report (ACFR).** Fieldwork in progress. The ACFR is the financial audit of the city and county's financial statements for FY 2021. The audit is conducted by external auditors under OCA contract. The external audit also includes:
  - **City and County of Honolulu – Public Transportation System – Bus and Paratransit Operations, Financial Statements, and Supplemental Schedules, June 30, 2021.**
  - **City and County of Honolulu – Sewer Fund Financial Statements, June 30, 2021.**
  - **Single Audit of Federal Financial Assistance Programs for Fiscal Year Ended June 30, 2021.**
  - **Financial Audit of the City and County of Honolulu for Fiscal Year Ended June 30, 2021 – Management Letter (if applicable)**

**Projects Pending**

- **Follow-Up on Recommendations from Report No. 19-01, Follow-Up Audit of the Honolulu Authority for Rapid Transportation, Resolution 17-199, CD1**
- **Citizen Centric Report FY 2021.**

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,



Arushi Kumar  
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