



TROY SHIMASAKI
ACTING CITY AUDITOR

OFFICE OF THE CITY AUDITOR

City and County of Honolulu

State of Hawai'i

April 2, 2019

The Honorable Ann Kobayashi, 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, 2019 to March 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

- **Follow-Up Audit of the Honolulu Authority for Rapid Transportation, Resolution 17-199, CD1.** Report No. 19-01 released January 2019.
- **Service Efforts and Accomplishments (SEA) Report (FY 2018).** Report contains citywide and department specific statistics, information and data on city missions, goals, services and programs. Report quantifies inputs, outputs, performance measures, comparisons, and trends over five years. This is the ninth SEA for Honolulu. Report No. 19-02 issued March 2019.
- **National Citizen Survey (NCS) Results.** Report issued February 2019. This project includes:
 - **National Citizen Survey (NCS)TM City and County of Honolulu (2018) Community Livability Report**
 - **National Citizen Survey (NCS)TM City and County of Honolulu (2018) Dashboard Summary of Findings Report**
 - **National Citizen Survey (NCS)TM City and County of Honolulu (2018) Trends Over Time Report**
 - **National Citizen Survey (NCS)TM City and County of Honolulu (2018) Technical Appendices**
- **Citizen-Centric Report Fiscal Year 2018.** Report issued March 2019.
- **Comprehensive Annual Financial Report (CAFR).** Financial audit of city and county financial statements for FY2018. Audit by external auditors under OCA contract was released in December 2018. External audit includes:
 - **City and County of Honolulu - Public Transportation System - Bus and Paratransit Operations, Financial Statements and Supplemental Schedules, June 30, 2018.** Report issued January 2019.
 - **City and County of Honolulu - Sewer Fund Financial Statements, June 30, 2018.** Report issued January 2019.

- **Single Audit of Federal Financial Assistance Programs.** Report issued March 2019.
- **Financial Audit of the City and County of Honolulu for Fiscal Year Ended June 30, 2018 - Management Letter.** Final draft pending review.

Projects in Process

- **Audit of the City's Grants in Aid Recipients and Program.** Preliminary survey underway.
- **Audit of the Department of Enterprise Services Operations – Honolulu Zoo.** Fieldwork completed. Draft report underway.
- **Follow-up Audit of Honolulu Liquor Commission (Report No. 05-02).** Fieldwork completed.
- **Audit of the Department of Planning and Permitting's Permitting and Inspection Processes for Large Detached Dwellings (Resolution 18-223, FD1).** Preliminary survey underway.
- **Audit of the Department of Planning and Permitting's Process for Reviewing Building Permit Applications (Resolution 18-284, CD1, FD1).** Preliminary survey underway.

Projects Pending

- **Forensic Audit of HART and the City's High-Capacity Transit Corridor Project (Resolution 19-29, FD2)**
- **Office of the City Auditor Annual Report**
- **Follow-up Audit of Real Property Assessment and Delinquent Tax Collections (Report No. 12-03 and No. 13-02)**
- **Follow-up Audit of Hanauma Bay Nature Preserve Fund (Report No. 07-02)**
- **Audit of Honolulu Fire Department Operations and Practices**
- **Audit of City Towing Contracts**

We 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 Amemiya, Jr., Managing Director
Nelson Koyanagi, Jr., Director, Department of Budget and Fiscal Services
Glen Takahashi, City Clerk
Jim Williston, Director, Office of Council Services