

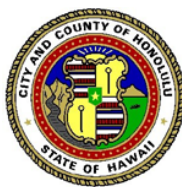


Office of the City Auditor



**City and County of
Honolulu
State of Hawai'i**

Annual Report FY2019-20



Office of the City Auditor

City and County of Honolulu State of Hawai'i

*The Office of the City
Auditor's mission is
to promote honest,
efficient, effective, and
fully accountable city
government.*

The Honorable Members of the Honolulu City Council:

We are pleased to submit the Annual Report of the Office of the City Auditor (OCA) for FY 2019-20. During the year, our office released a variety of performance and financial audits, studies, and other value-added reports, providing stakeholders with vital information and promoting greater efficiency and transparency in city government.

Like many government agencies across the nation, OCA has been impacted by the COVID-19 pandemic since early 2020. In an instant, we went from working at our office desks and conducting interviews and document reviews at audit agencies, to working from home, Zoom meetings, and electronic document exchange, when feasible. Emergency lockdown orders and social distancing guidelines pose challenges to efficient auditing. However, like any good auditor should, we adjusted our processes, tempered expectations, and adapted to the *new normal*.

Despite COVID-19 challenges, OCA accomplished a lot this past fiscal year. OCA issued a record eight performance audits in addition to three non-audit reports, and four financial audits. All of the audits were issued within one calendar year as mandated by city charter. The OCA staff's hard work, dedication, and commitment to provide the City Council and Honolulu taxpayers with timely, objective, and effective evaluation of government programs and operations led to this achievement.

In December 2019, OCA expanded its annual National Community Survey for Honolulu residents by adding a supplemental, online survey to complement the formal mailed survey sent to select residents. The 900 online surveys received were analyzed and published in a supplemental report. The online survey of citizen opinions about government services, demonstrates our commitment to expand opportunities for the public to engage government leaders and share their concerns.

Our FY 2019 Citizen-Centric Report earned a *Certificate of Excellence in Citizen-Centric Reporting* award from the Association of Government Accountants. The association commended our office for its commitment to good government and responsible fiscal action by issuing the Citizen-Centric Report. The association also complemented the report's inclusion of links to more detailed government data and use of photos, charts, and tables.

In looking toward the year ahead, COVID-19, and its attendant impacts, will continue to pose challenges for OCA and the City and County of Honolulu. Despite these challenges, we reaffirm our commitment to OCA's mission *to promote honest, efficient, and fully accountable city government*.

Aloha,

A handwritten signature in black ink that reads "Troy Shimasaki". The signature is written in a cursive style.

Troy Shimasaki
Acting City Auditor

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2020: Year in Review

Fiscal Year 2020 was a very productive year for the Office of the City Auditor (OCA). Despite the disruptions that came with the COVID-19 pandemic, we were able to make a smooth transition to our new working arrangements and continue to complete our ambitious work plan.

OCA issued the following reports in Fiscal Year 2020: 1) Audit of the Permitting and Inspection of Large Detached Dwellings, Resolution 18-223, FD1; 2) Follow-Up on Recommendations from Report No. 12-03, Audit of the City's Real Property Tax Delinquency Collection; 3) Follow-Up on Recommendations from Report No. 05-02, Audit of Selected Management Issues of the Honolulu Liquor Commission; 4) Audit of the Department of Enterprise Services Operations - Honolulu Zoo; 5) Follow-Up on Recommendations from Report No. 13-02, Audit of the Real Property Assessment Division; 6) Audit of the Department of Planning and Permitting's Processes for Reviewing Building Permit Applications, Resolution 18-284, CD1, FD1; 7) Follow-Up on Recommendations from Report No. 16-02, Audit of the City's Paratransit Services; 8) Audit of the Department of Parks and Recreation's Expenditures and Maintenance Priorities, Resolution 19-91, CD1; 9) Service Efforts and Accomplishments (SEA) Report for Fiscal Year 2019; 10) five National Community Survey supplemental reports to the SEA; 11) Citizen-Centric Report for 2019; and 12) OCA Annual Report FY2018-19.

OCA continues to administer the charter-mandated audit of the city's financial statements. In fiscal year 2020, Accuity LLP, an external accounting firm, completed the following audits for the fiscal year ending June 30, 2019: the Comprehensive Annual Financial Report (CAFR); the Public Transportation System–Bus and Paratransit Operations Financial Statement; Sewer Fund Financial Statements; and Single Audit of Federal Financial Assistance Programs. A Management Letter was not issued for fiscal year 2019.

OCA staff worked to improve and enhance their professionalism by taking regular training and participating in professional organization activities. Staff served as members of national committees for the Association of Local Government Auditors (ALGA). Staff also served as president of the Association of Government Accountants (AGA) Hawai'i Chapter. Additionally, staff remained active with the Association of Certified Fraud Examiners, Institute of Internal Auditors, Institute for Internal Controls, and ISACA.

In our continuing efforts to promote government public service as a career, OCA mentored two students through the OCA Internship Program and made presentations to accounting students from the University of Hawai'i, Manoa and West O'ahu campuses.

By providing high quality audits that add value to the City and County of Honolulu, we hope to continue to fulfill our mission of promoting honest, efficient, effective, and fully accountable city government.



Acting City Auditor Troy Shimasaki gives a presentation to graduate accounting students at the University of Hawai'i at Manoa.

Summary of Reports to Council

This section summarizes the reports completed in FY2019-20.

Audit of the Permitting and Inspection of Large Detached Dwellings, Resolution 18-223, FD1; Report No. 19-03, November 2019

http://www.honolulu.gov/rep/site/oca/oca_docs/Audit_of_DPP_LDD_Final_Report.pdf

This audit was conducted pursuant to City Council Resolution 18-223, FD1, which requested the city auditor to conduct an audit of the permitting and inspection processes for large detached dwellings.

Today's residential development standards, which have been in place and are mainly unchanged since the late 1960s, were designed to maximize flexibility for property owners. The issue of *monster homes*, which concerned large detached dwellings and their impacts to communities, indicated that additional development standards were necessary to preserve and protect the character and livability of residential areas.



We found that the Department of Planning and Permitting (DPP) does not effectively manage building permits and inspections related to large detached dwelling units. More specifically:

- The department does not effectively use information from its operations to support its regulatory needs. This lack of assembled information leads to administrative difficulties and delays in researching, reviewing, and monitoring properties systematically or individually. The department's information is not organized to identify at-risk properties, so it is only able to discover issues with qualifying large detached dwellings based on complaints only.
- The department did not assess the risks of the complaints received and the violations that it issued concerning large detached dwellings. There was no effort to understand the implications of these issues, particularly in the context of the area, community involved, or for residential development in general.
- The department inconsistently applies existing controls on large detached dwellings projects creating unwarranted authorization and difficulties in administration and enforcement. Many large detached dwelling plans were subject to plan expiration but the department did not terminate those plans. Inconsistent application of residential covenants and allowing permits to remain active after the three-year validity period compromised enforcement. Under additional development standards for large detached dwellings, some of these incomplete structures would be forced to comply with expanded regulations concerning their size, common elements, and setbacks, if the department revoked their permits or determined them to be unfinished structures.
- The department does not effectively or efficiently manage its overdue violations leading to lack of accountability for violators and limited deterrent effect. There is a need for better coordination internally within DPP to promptly close out violations and pursue administrative enforcement. Current fees and fines do not seem to deter the violations we observed. DPP's current fines collection process is ineffective and under assesses violations. Furthermore, the department does not pursue all enforcement methods available.






Summary of Reports to Council (continued)

Follow-Up on Recommendations from Report No. 12-03, Audit of the City's Real Property Tax Delinquency Collection; Report No. 19-04, November 2019

http://www.honolulu.gov/rep/site/oca/oca_docs/RPDC_Followup_Final_Report_112619.pdf

The original audit, issued in March 2012, was self-initiated due to concerns about projected increases in delinquency property tax receivables and inadequate reporting regarding the city's delinquency collection program. The audit objective was to review and assess the city's real property tax delinquency collection process. The original audit focused on evaluating the effectiveness of the management practices for collecting real property delinquent taxes.

For purposes of this follow-up audit, we focused on 11 outstanding recommendations from Report No. 12-03. We found that 8 of the 11 recommendations have been completed, 1 was in-process, and 2 were dropped.

 Completed 8	 Resolved --	 In Process 1	 Not Started --	 Dropped 2
Agency has fully implemented the audit recommendation.	Although agency did not implement the audit recommendation, it implemented an alternative solution that fully addressed the applicable audit finding or risk.	Agency started or has partially implemented the audit recommendation.	Agency has not begun implementation of the recommendation.	Agency has no plan to implement the recommendation; the risk associated with the recommendation no longer exists, or is no longer applicable.






Follow-Up on Recommendations from Report No. 05-02, Audit of Selected Management Issues of the Honolulu Liquor Commission, Report No. 19-05, November 2019

http://www.honolulu.gov/rep/site/oca/oca_docs/LIQ_Followup_Final_Report.pdf

The original audit, issued in April 2005, was in response to Council Resolution 03-223, requesting the city auditor to review the investigative and enforcement functions of the Honolulu Liquor Commission. The resolution requested that the audit include, but not be limited to, an examination of the management controls to safeguard the investigative and enforcement functions of the Commission; and provisions of state statutes, city charter provisions, and city ordinances needing amendment or adoption in order to reform the commission's investigative and enforcement functions. The original audit focused on issues dealing with the Commission's organization structure and personnel management practices that we believed were essential elements in the effective management of the Commission. The original audit made 15 recommendations.

Summary of Reports to Council (continued)

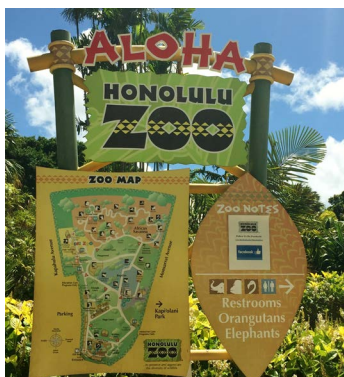
For purposes of this follow-up audit, we focused on five outstanding recommendations from Report No. 05-02. We found that four of the five recommendations were in-process and one recommendation is completed.

 Completed 1	 Resolved --	 In Process 4	 Not Started --	 Dropped --
Agency has fully implemented the audit recommendation.	Although agency did not implement the audit recommendation, it implemented an alternative solution that fully addressed the applicable audit finding or risk.	Agency started or has partially implemented the audit recommendation.	Agency has not begun implementation of the recommendation.	Agency has no plan to implement the recommendation; the risk associated with the recommendation no longer exists, or is no longer applicable.

Audit of the Department of Enterprise Services Operations – Honolulu Zoo, Report No. 19-06, December 2019

http://www.honolulu.gov/rep/site/oca/oca_docs/Audit_of_Honolulu_Zoo_final.pdf

In 2016, the Honolulu Zoo lost accreditation from the Association of Zoos and Aquariums (AZA). The AZA cited the lack of sustained leadership, insufficient financial support, and underachievement as reasons for denying accreditation. Through this audit, we revisited select issues identified by the AZA in 2016 and examined other management and operational challenges facing the zoo.



We found that due to lack of internal controls and proper monitoring, there was a \$658,343 discrepancy in financial support from the Honolulu Zoo Society. Between FY 2015 and FY 2017, the society reported \$854,488 in contributions to the city's zoo operations. However, gift resolutions during the same time period total \$196,145. We found that the Department of Enterprise Services (DES) and the Honolulu Zoo do not include funds received through gifts in its operating budget and the Zoo Society's financial support to the zoo's operations is not tracked. Furthermore, we found that the reported society contributions were overstated by \$295,111 when we compared the society's contributions with audited financial statements.

The cooperative agreement between the zoo and the Zoo Society hampered roles and responsibilities. We found that the zoo and the Zoo Society operated without an agreement between September 2016 and August 2019. We also found that the cooperative agreement blurred, instead of clarified, roles and responsibilities. DES lacked effective measures to evaluate the cooperative agreement between the Honolulu Zoo and Zoo Society.

Summary of Reports to Council (continued)






Operationally, the zoo is adversely impacted by staffing shortages and maintenance deficiencies. In order to meet staffing requirements and daily operation obligations, we found that the zoo relied on costly overtime that totaled \$763,943 from FY 2015 to FY 2017. As identified by the Association of Zoos and Aquariums, we found that sustaining staff and staffing levels at the zoo continues to be an issue for zoo operations. We found that maintenance operations are open to staff interpretation and done haphazardly with deferred maintenance costs increasing and areas of the zoo not maintained properly. Additionally, the zoo is unable to align its strategic vision with its maintenance goals, and is unable to identify gaps and improvement opportunities.

Follow-Up on Recommendations from Report No. 13-02, Audit of the Real Property Assessment Division, Report No. 19-07, December 2019

http://www.honolulu.gov/rep/site/oca/oca_docs/RPA_Followup_Final_Report.pdf

The *Audit of the Real Property Assessment Division* (Report 13-02, Issued October 2013), pursuant to Council Resolution 10-269, requested the city auditor to conduct a performance audit of the Department of Budget and Fiscal Services' Real Property Assessment Division (RPAD). The audit objective was to evaluate the RPAD processes related to the classification, reclassification, valuation, and assessment of real property for taxation purposes. At the time, we found that real properties were inconsistently classified because tax assessment staff were not following best practices such as performing physical inspections, focusing on quality assurance, maintaining and updating databases, or complying with existing administrative policies and procedures. As a result, tax assessments were inconsistent and inequitable, exemption and dedication property requirements were violated, and taxes assessed did not reflect the highest and best use of the properties. The audit also identified deficiencies including potential illegal or unpermitted commercial use of residential historic properties, inaccurate and unreliable data, tax assessment errors, and data management shortcomings. The original audit made 17 recommendations.

In this follow-up audit, we found that five recommendations were *completed*, seven were *in process*, four were *not started*, and one was *dropped*.

 Completed	 Resolved	 In Process	 Not Started	 Dropped
5	--	7	4	1
Agency has fully implemented the audit recommendation.	Although agency did not implement the audit recommendation, it implemented an alternative solution that fully addressed the applicable audit finding or risk.	Agency started or has partially implemented the audit recommendation.	Agency has not begun implementation of the recommendation.	Agency has no plan to implement the recommendation; the risk associated with the recommendation no longer exists, or is no longer applicable.

Summary of Reports to Council (continued)

Audit of the Department of Planning and Permitting's Processes for Reviewing Building Permit Applications, Resolution 18-284, CD1, FD1, Report No. 20-01, January 2020

http://www.honolulu.gov/rep/site/oca/oca_docs/DPP_Permit_Processing_Final_Report.pdf

Over the last five years, total applications for residential and commercial building related permits decreased 37 percent from approximately 23,391 permits issued in FY 2014 to 14,763 permits issued in FY 2018. Residential two-family permits increased 57 percent over the last five years from 341 permits in FY 2014 to 537 permits in FY 2018. New building residential two-family permits also saw a significant increase of 61 percent over the last five years from 41 new two-family building permits issued in FY 2014 to 66 new two-family building permits issued in FY 2018. Comparatively, single-family related permits decreased 44 percent over the last five years.

We found that the Department of Planning and Permitting (DPP) does not effectively manage the permitting process for timeliness. More specifically:

- The department does not properly administer the Department of Planning and Permitting rules relating to the timely issuance of building permits as outlined in Administrative Code Section 20-2-4 and 20-2-5, Ordinance 18-41 and Section 18-6.4, Revised Ordinances of Honolulu (ROH). As a result, permit applications are subject to extended review times and excessive review cycles, which contribute to processing backlogs and excessive delays;
- The department is unable to meet the initial plan review benchmarks outlined in their administrative rules for both residential and commercial permits. The agency did not consistently implement internal controls outlined in administrative rules, Sections 20-2-4 and 20-2-5, requiring plans that have more than one review cycle be limited to revisions and any plans not approved after the second review cycle either self-certify or request a permit by appointment;
- The department's One-Time Review 60 Day (OTR-60) Program for processing One- and Two-Family Dwellings did not result in expedited permit issuance as intended. The department's practice to accept incomplete OTR-60 applications and allow applications to be processed that did not meet initial program requirements contributed to the programs ineffectiveness;
- The department's lax controls allowed private companies to monopolize permit review appointments and restricted access to the general public. The department should exercise better control and monitor the appointment system to ensure that proper internal controls are in place to prevent restricted public access and prevent abuse of city services by private for profit companies; and
- The department lacks a quality assurance system to monitor application processes, identify bottlenecks or challenges, and collect important data so that it can take corrective action to meet the mission to provide the public with efficient, timely service.

Summary of Reports to Council (continued)

Follow-Up on Recommendations from Report No. 16-02, Audit of the City's Paratransit Services, Report No. 20-02, January 2020






http://www.honolulu.gov/rep/site/oca/oca_docs/Paratransit_Followup_Final_Report.pdf

The *Audit of the City's Paratransit Service, Report No. 16-02*, issued March 4, 2016, found that O'ahu Transit Services, Inc. (OTS) implemented several improvements. It increased its fleet size, improved the availability of Handi-Van vehicles; increased the use of supplemental taxis; and implemented 14 of 18 recommendations listed in the Short Range Transit Operations Plan of May 2012. Despite implementing these initiatives, OTS' Handi-Van on-time performance declined five percent over the past three years; customers experienced *excessive* trip times; and paratransit operations did not fully comply with Americans with Disabilities Act (ADA) requirements.

The audit also found that requests for demand services were difficult to meet and operational deficiencies existed because OTS had not made full use of scheduling and dispatching technologies; needed to fully implement real-time scheduling; and was unsuccessful in solving Mobile Data Terminal (MDT) failures that adversely impacted paratransit operations. OTS needed to operationally comply with ADA requirements related to subscription trip volume (ADA limit is 50 percent of capacity); minimize services not required by ADA; and improve internal controls over subscriptions so demand services can be filled.

Paratransit revenues were insufficient to sustain program services. The last fare increase occurred in 2001. Program costs totaled \$40 per trip and users were charged \$2 per trip. This amounted to \$40 million per year in operating costs versus revenues of about \$1.7 million per year. We determined that paratransit revenues could be increased. Subscription and demand user fares could be increased, and agencies, in particular, could be charged the full costs or higher fares for the service.

Report No. 16-02 offered 17 recommendations. For purposes of this follow-up audit, we focused on 9 of the 17 recommendations from the original report. They include 7 of the 17 recommendations that were *in process* or *not started*, plus 2 recommendations that were previously determined to be complete, but revisited due to their high risk and impact to the agency. In this follow-up audit, we found that 3 of the 9 recommendations were *completed*, 5 were *in process*, and 1 was *not started*.

 Completed	 Resolved	 In Process	 Not Started	 Dropped
3	--	5	1	--
Agency has fully implemented the audit recommendation.	Although agency did not implement the audit recommendation, it implemented an alternative solution that fully addressed the applicable audit finding or risk.	Agency started or has partially implemented the audit recommendation.	Agency has not begun implementation of the recommendation.	Agency has no plan to implement the recommendation; the risk associated with the recommendation no longer exists, or is no longer applicable.

Summary of Reports to Council (continued)

Audit of the Department of Parks and Recreation's Expenditures and Maintenance Priorities, Resolution 19-91, CD1, Report No. 20-04, June 2020

http://www.honolulu.gov/rep/site/oca/oca_docs/DPR_Expenditures_Final_Report_060420.pdf

The Department of Parks and Recreation (DPR) maintains and operates 393 parks and recreation areas among five park districts. In FY 2019, the department spent over \$35 million with a staff of 496 full-time equivalent positions. City parks experience high attendance throughout the year. In FY 2016, the top three most-visited parks were Ala Moana (2.7 million), Kapi'olani (1.9 million), and Wai'pio Peninsula Park (.9 million).



We found that DPR has insufficient internal controls, data, and personnel to ensure that parks are maintained properly and equitably. Specifically, we found that:

- The department lacks sufficient policies, procedures, and consistent staffing to ensure that parks are maintained properly and equitably;
- Insufficient park maintenance cost data hampers park management and transparency;
- Park vandalism remains a high-risk area for impacting park conditions and cost; and
- Over \$49 million in city council-initiated park Capital Improvement Program projects went unspent between FY 2015 and FY 2017.

The audit report made nine recommendations to help improve DPR's management of city parks and increase transparency in park resource allocation.

Financial Audit of the City and County of Honolulu, State of Hawai'i for the Fiscal Year ended June 30, 2019

The financial audit under OCA contract was completed by external auditors KMH LLP and the final reports were issued in April 2020.

- ***City and County of Honolulu Comprehensive Annual Financial Report (CAFR), June 30, 2019***
http://www.honolulu.gov/rep/site/oca/oca_docs/CC_Honolulu_CAFR_FY2019_2.pdf
- ***City and County of Honolulu - Public Transportation System - Bus and Paratransit Operations, Financial Statements and Supplemental Schedules, June 30, 2019 and 2018***
http://www.honolulu.gov/rep/site/oca/oca_docs/Financial_Statements_-_City_PTS_6-30-2019_Final.pdf

Summary of Reports to Council (continued)

- ***City and County of Honolulu - Sewer Fund Financial Statements, June 30, 2019 and 2018***
http://www.honolulu.gov/rep/site/oca/oca_docs/Fin Stmt - Sewer 2019 Final.pdf
- ***Single Audit of Federal Financial Assistance Programs for the Fiscal Year Ended June 30, 2019***
http://www.honolulu.gov/rep/site/oca/oca_docs/singleaudit2019.pdf

2019 Service Efforts and Accomplishments (SEA) Report, Report No. 20-03, March 2020

http://www.honolulu.gov/rep/site/oca/oca_docs/a-FY2019_SEA_Report_Final_030620_for_website.pdf

The SEA report contains citywide and department specific statistics, information and data on city missions, goals, services and programs. The report quantifies inputs, outputs, performance measures, comparisons, and trends over five years. This is the tenth SEA for Honolulu.

The report includes the results of a Community Survey conducted for the city that polls the opinions of a random, representative sample of residents about their community, quality of life, service delivery, civic participation, and unique issues of local interest. It includes a variety of comparisons to other cities that supplements the results of the citizen survey.



The survey results offer elected officials, city employees, residents, and other stakeholders an opportunity to identify challenges; to plan for and evaluate improvements; and to identify service improvements for long-term success. The goal is to provide the Honolulu City Council, city employees, and the public with information that can be used to strengthen governmental accountability and transparency, improve governmental efficiency and effectiveness, and support future decision making.

The National Community Survey (NCS)™, City and County of Honolulu (2019)

http://www.honolulu.gov/rep/site/oca/oca_docs/2019_NCS_Report_Final.pdf

The National Community Survey™ report was completed in February 2020. The NCS report was comprised of the following five reports:

- ***National Community Survey (NCS)™ City and County of Honolulu (2019) Community Livability Report***
The report presents citizen opinions and ratings for city services, programs, and priorities across eight central facets of community: Safety, Mobility, Natural Environment, Built Environment, Economy, Recreation and Wellness, Education and Enrichment, and Community Engagement.

Summary of Reports to Council (continued)

- National Community Survey (NCS)™ City and County of Honolulu (2019) Dashboard Summary of Findings Report**
 The report summarizes citizen opinions of city services, programs, and priorities within the eight facets of community livability, and benchmarks comparisons with other communities across the nation.
- National Community Survey (NCS)™ City and County of Honolulu (2019) Trends Over Time Report**
 The report provides trends over time with benchmark comparisons to previous survey results in 2006, 2010, 2011, 2012, 2013, 2014, 2015, 2016, 2017, and 2018.
- National Community Survey (NCS)™ City and County of Honolulu (2019) Technical Appendices**
 The content of this report includes citizen survey results, benchmark comparisons, survey methodology, and survey materials.
- National Community Survey (NCS)™ City and County of Honolulu (2019) Supplemental Online Survey Results**
 The report contains the results of the opt-in administration of the web-based survey provided on OCA's website.

Citizen-Centric Report for Fiscal Year 2019

http://www.honolulu.gov/rep/site/oca/oca_docs/citizen_centric_report_fy_2019.pdf

The Citizen-Centric Report for Honolulu for Fiscal Year 2019 was published by the Office of the City Auditor in March 2020. The report succinctly communicates financial and performance information to the citizens of Honolulu.

What's Next
Challenges and Priorities

Our Finances
Spending and Revenues for Fiscal Year 2019

Our Progress
Citizen-Centric Report for Fiscal Year 2019

The City and County of Honolulu
Citizen-Centric Report for FY 2019

Where does the General Fund go?

Category	Percentage
General	73%
Capital	13%
Debt	14%

What are the Sources

Source	Percentage
Operating Revenues	85%
Other Revenues	15%

Selected Demographics

	2017	2018	2019
Population	902,625	906,655	900,000
Per-Capita Personal Income	\$12,144	\$12,194	\$12,322
Unemployment Rate	1.9%	2.5%	2.1%
Household Income (LMI)	547,413	565,540	571,152
Homeownership Rate	55%	55%	55%

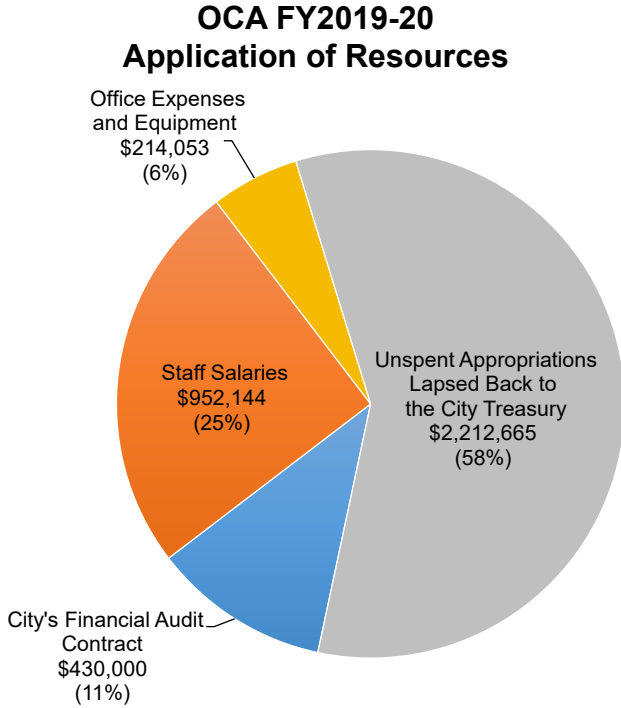
Status of Council Requests for Audits, FY2018-19 to FY2019-20

According to the city charter, the city auditor shall conduct performance audits of the funds, programs, and operations of any agency or operation of the city as requested by the council by resolution. We continue to give high priority to council's requests. Four of the eight requests adopted by the council in the last two fiscal years (FY 2019 to FY2020) were completed within one calendar year as specified by city charter, and three more are underway. The request for a forensic audit of HART will not be completed; funding lapsed on June 30, 2020.

No.	Resolution Number	Date Adopted	Resolution Title	Status
1.	18-223, FD1	11/14/18	Requesting that the City Auditor Conduct an Audit of the Department of Planning and Permitting's Permitting and Inspection Processes for Large Detached Dwellings	Completed <i>Report No. 19-03</i>
2.	18-284, CD1, FD1	01/30/19	Requesting the City Auditor to Conduct an Audit of the Department of Planning and Permitting's Processes for Reviewing Building Permits for One-and Two-Family Dwellings	Completed <i>Report No. 20-01</i>
3.	19-29, FD2	02/11/19	Resolution Supporting the Initiation by the Office of the City Auditor of an Independent Forensic Audit of the Honolulu Authority for Rapid Transportation and the City and County of Honolulu Concerning the Honolulu High-Capacity Transit Corridor Project	Will Not Be Completed Funding Lapsed on 6/30/20
4.	19-91, CD1	06/05/19	Requesting that the City Auditor Conduct a Performance Audit of the Department of Parks and Recreation	Completed <i>Report No. 20-04</i>
5.	19-119	08/07/19	Requesting the City Auditor to Provide an Update on the Implementation of Recommendations Made in the 2016 Audit of the City's Paratransit Service	Completed <i>Report No. 20-02</i>
6.	19-255	11/06/19	Requesting that the City Auditor Conduct Performance Audits of the Honolulu Police Department and Department of the Prosecuting Attorney	Fieldwork in progress
7.	19-264	11/06/19	Directing the City Auditor to Conduct a Performance Audit of the Operations of the Ticket Sales Operations of the Department of Enterprise Services' For Events Held at the Neal S. Blaisdell Center	Fieldwork in progress
8.	19-290	12/04/19	Requesting the City Auditor to Conduct an Audit of the City and County of Honolulu's Relationship With Bikeshare Hawai'i	Fieldwork in progress

FY2019-20 Appropriations and Expenditures

The Office of the City Auditor was appropriated a total of \$3,808,862 in FY2019-20. Of this total, \$430,000 was encumbered for the city's annual financial audit contract, which OCA oversees for the council; \$952,144 was expended for staff salaries; and \$214,053 was expended for office operations and equipment. A total of \$2,000,000 was included in the FY 2020 budget for a forensic audit of HART. Due to the decision to not move forward with the forensic audit at this time, coupled with salary savings from vacant positions and the cancellation of continuing professional education events due to COVID-19, unspent appropriations totaling \$2,212,665 were returned to the city treasury at the end of the fiscal year.



OCA Staff Listing

- Troy Shimasaki, Acting City Auditor, CRMA
- Susan Hall, Audit Manager, MPA, CFE, CRMA
- Van Lee, Audit Manager, MBA, CRMA, CICA
- Shena Bocalbos, Senior Auditor
- Charisma Fojas, Senior Auditor, MA, CFE
- Wayne Kawamura, Senior Auditor, JD, MBA, CISA, CRMA
- Christine Ross, Senior Auditor, MBA
- Ciress Quidilla, Auditor II
- Jordan Alonzo, Auditor I
- Kyle Detke, Auditor I, MEd
- Sherri Suzawa, Administrative Services Officer
- Jonathan Yi, Intern
- Lauren Zubick, Intern



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