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# OFFICE OF THE CITY AUDITOR

City and County of Honolulu  
State of Hawai'i

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## Annual Report 2006-2007

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A Report to the  
City Council of  
Honolulu

November 2007

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*Office of the City Auditor*  
**City and County of Honolulu**  
**State of Hawai'i**

November 29, 2007

The Honorable Members of the Honolulu City Council:

I am pleased to submit my office's annual report for FY2006-07. This report summarizes our work program for the fiscal year, including the follow-up of recommendations made in the prior year's audit reports.

*The Office of the City*

*Auditor's mission is to*

*promote accountability, fiscal*

*integrity and openness in city*

*government.*

Independent and objective audit reports continue to provide the council and the public with information on the performance of city departments and programs. Such reports help to foster accountability and openness in government.

I trust that our reports have been beneficial to you in your efforts to improve on the efficiency and effectiveness of city operations.

Sincerely,

A handwritten signature in black ink, reading "Leslie I. Tanaka".

Leslie I. Tanaka, CPA  
City Auditor



## Year Four in Review

Fiscal Year 2006-07 was a very successful year for the Office of the City Auditor (OCA). With a small staff of only six auditors, we completed and issued five performance audit reports according to our FY2006-07 work plan. The five reports are: 1) *Audit of the City's Abandoned and Derelict Vehicle Program*, 2) *Audit of the Hanauma Bay Nature Preserve Fund*, 3) *Audit of the Tennis Complex of the Central O'ahu Regional Park*, 4) *Audit of the Honolulu Police Department Patrol Officer Staffing Practices*, and 5) *Audit of the City's Management of Unilateral Agreements in Affordable Housing*. We also continue to oversee the financial audit of the city, which resulted in findings and recommendations for the fiscal year ended June 30, 2006, by Nishihama & Kishida, CPAs, Inc., the contract auditor. All of these reports are available to the public on the Office of the City Auditor's web page ([www.honolulu.gov/council/auditor](http://www.honolulu.gov/council/auditor)).

### OCA Receives Highest Rating During Peer Review

In August 2006, the Association of Local Government Auditors (A.L.G.A.) completed its first external peer review of OCA's operations under government auditing standards. A.L.G.A. is a professional association of local



government auditors with approximately 2,000 members that serves the local government auditing community. Two highly experienced team members—Ms. Amanda Noble, Deputy City Auditor of Atlanta,

Georgia, and Mr. Bill Greene, Deputy City Auditor of Phoenix, Arizona—were selected by A.L.G.A. to conduct the review. The peer review team issued a clean opinion on our quality control system and concluded that our

office conducts its work in full compliance with generally accepted government auditing standards and that our quality control system was functioning as intended. We were also commended for developing a very solid framework for conducting audits since the office was established in 2003. Upon completion of their review, members of the peer review team presented the results of their evaluation at the August Executive Matters Committee meeting and responded to questions from councilmembers.

## Responsiveness to Council's Requests for Audits

Over the past four years, we have been highly responsive to the Honolulu City Council's requests for audits. While the city charter authorizes the city auditor to select the audits to undertake, we have given high priority to council's requests and completed 8 of the 13 requests adopted by council to date—a completion ratio of 62 percent. However, as noted on the following table, since 1 of the 13 audit requests is moot—the program was eliminated—our completion ratio is closer to 67 percent. In addition, with the two on-going audits also noted on the table as a part of the FY2007-08 work program, we expect to achieve a completion ratio of council requested audits of 84 percent by early 2008.

## Status of Council Requested Audits As of November 2007

<b>No.</b>	<b>Resolution Number</b>	<b>Date Adopted</b>	<b>Title</b>	<b>Status</b>
1.	03-70,CD1	9/24/03	HPD Telecommunications System	<b>Pending</b>
2.	03-198	8/6/03	Review of the Economy and Efficiency of Executive Department Activities	<b>Completed</b> <i>Report Nos. 04-01 and 04-02</i>
3.	03-223	11/5/03	Audit of the Honolulu Liquor Commission	<b>Completed</b> <i>Report No. 05-02</i>
4.	04-42	3/24/04	Study of City-owned Residential and Commercial Properties	<b>Deferred</b> Pending sale of properties
5.	04-48, CD1	3/24/04	Financial and Performance Audit of the Mililani Curbside Recycling Pilot Project	<b>On-going</b> Est. Completion April 2008
6.	04-110	7/14/04	Performance Audit of the leasehold Conversion Program	<b>Moot</b> Program eliminated
7.	04-205	8/11/04	Performance Audit of the Hanauma Bay Nature Preserve Fund	<b>Completed</b> <i>Report No. 07-02</i>
8.	04-384	12/14/04	Urging the City Auditor to Investigate the Sources and Financing of the Mayor's Recent Travel	<b>Completed</b> <i>Report No. 06-05</i>
9.	04-387	9/28/05	Requesting a Performance Audit of the Neighborhood Board System	<b>Completed</b> <i>Report No. 06-06</i>
10.	05-070	3/16/05	Requesting the City Auditor to Contract a Firm or Person to Conduct a Detailed Study of the Cost Impacts to the City of a Captive Insurance Company	<b>Completed</b> <i>Report No. 06-04</i>
11.	05-285, CD1	10/19/05	Requesting the City Auditor to Audit the City's Affordable Housing Program	<b>Completed</b> <i>Report No. 07-05</i>
12.	06-003	1/25/06	Requesting the City Auditor to Audit the City's Abandoned and Derelict Vehicles Program	<b>Completed</b> <i>Report No. 07-01</i>
13.	06-373	1/24/07	Requesting the City Auditor to Audit the City's Planning, Design and Construction of Skateboard Park Facilities	<b>On-going</b> Est. Completion March 2008

## Summary of Reports to Council

This section summarizes the five performance audit reports completed in accordance with our FY2006-07 work plan. In addition, we summarize the financial audit of the city, which we oversee for the council and which resulted in findings and recommendations for the fiscal year ended June 30, 2006, by Nishihama & Kishida, CPA's, Inc., the contract auditor.

### Financial Audit of the City and County of Honolulu, State of Hawai'i, For the Fiscal Year ended June 30, 2006, Management Letter

Contract auditor, Nishihama & Kishida, CPA's, Inc. submitted their findings and recommendations for the financial audit of the City and County of Honolulu for FY2005-06 to the city council in March 2007. Their findings included: inadequate closure cost estimates for sufficient financial coverage for the Waimanalo Gulch landfill; insufficient subrecipient monitoring; outstanding encumbrances originating ten or more years ago; and lack of written policies and procedures that address encumbrances for conditional awards.

It was also reported that one of the three findings from the previous year's audit has been resolved, while one



was partially resolved and one was still applicable in the FY2005-06 audit. In addition, two out of three findings from FY2001-02 through FY2003-04, which were reported as still applicable in the previous year's audit, were resolved in FY2005-06. The other finding for that time period was still applicable in the FY2005-06 audit.

### Audit of the City's Abandoned and Derelict Vehicle Program Report No. 07-01, April 2007

This audit was conducted pursuant to Resolution 06-003, *Requesting the City Auditor to Audit the City's Abandoned and Derelict Vehicles Program*. The audit examined the effectiveness and efficiency of the city's abandoned and derelict vehicle program, assessed the adequacy of the city's contracts with a private tow contractor, and offered recommendations to improve



abandoned and derelict vehicle operations and service to O'ahu's communities and residents.

We found that the City's Motor Vehicle Control Section does not consistently tow abandoned vehicles from city streets within 14 work days, but is able to tow derelict vehicles within 15 work days. We also found that the lack of coordination between the police department and motor vehicle control contributes to process inefficiencies and that motor vehicle control did not actively monitor its contracts or consistently evaluate its contractor for compliance.

We recommended that the director of the Customer Services Department ensure that the Motor Vehicle Control Section promptly and accurately documents all complaints of abandoned and derelict vehicles for tracking and disposition purposes and ensure that abandoned and derelict vehicles are towed within 14 and 15 work days, respectively. We also recommended that the department continue to prioritize the work with the information technology department to automate abandoned and derelict vehicle processing; implement a web-based program for abandoned and derelict vehicle complaint processing, auctions, and vehicle disposal; and implement a web-based program for the public to obtain the status of suspicious or potential abandoned and derelict vehicles in their neighborhood. We further recommended that the department eliminate duplicate vehicle investigations by coordinating with the police department; consistently enforce all contract terms and

provisions contained in abandoned and derelict vehicle contracts; implement regular monitoring, evaluation and feedback with the tow contractor; and include stronger hazardous waste disposal provisions in future abandoned and derelict vehicle contracts. Finally, we recommended that the Chief of Police of the Honolulu Police Department work with the customer services and information technology departments and consider implementing an electronic abandoned vehicle report on officers' laptop computers that is compatible with motor vehicle control's new system, and can be electronically transmitted to motor vehicle control to expedite the removal of abandoned vehicles; and coordinate with customer services on work tasks and standards for the impending volunteer policing program's abandoned and derelict vehicle investigations.

### **Audit of the Hanauma Bay Nature Preserve Fund Report No. 07-02, June 2007**

This audit was conducted pursuant to Resolution 04-205, *Requesting a Performance Audit of the*



*Hanauma Bay Nature Preserve Fund.* The report focused on the revenues to the fund, expenditures against the fund and

offered recommendations to improve utility of the Hanauma Bay Nature Preserve Fund. We found that the Departments of Parks and Recreation and Budget and Fiscal Services were properly accounting for fund revenues and expending program funds under the law; however, they need to better coordinate their planning efforts. We also found that the Department of Parks and Recreation should improve its planning efforts in identifying current and projected needs of the preserve.

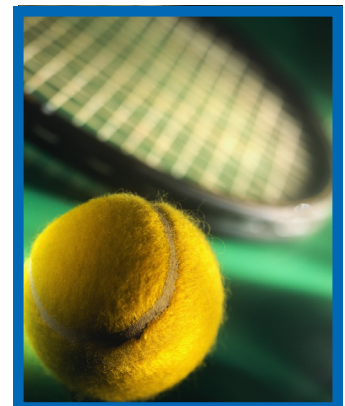
We recommended that the director of the Department of Parks and Recreation ensure that a new or updated master plan for the Hanauma Bay Nature Preserve is completed which will serve as a basis for development, budgetary elements, and identification of specific programs and items necessary to achieve the master plan objectives. We also recommended that the director

assess past and projected preserve funds revenues, expenditures and fund balances; assess the adequacy of fund revenues and projected expenses in accordance with the preserve's goals and objectives; and ensure that the preserve staff is actively involved in all levels of planning. We further recommended that the director ensure that copies of the concession contracts and current detailed information relating to concession revenue gross receipts, payments and amendments to contract terms are provided to the appropriate parks department personnel for budget planning and program evaluation purposes. Finally, we recommended that the Department of Budget and Fiscal Services ensure that copies of various documents and reports containing information on the preserve fund are provided to the appropriate parks department personnel for preserve planning, evaluation and budgeting purposes.

### **Audit of the Tennis Complex of the Central O'ahu Regional Park Report No. 07-03, July 2007**

This audit was initiated by the city auditor pursuant to the Revised Charter of Honolulu. This audit was conducted to determine the city's total cost to construct the tennis complex at the Central O'ahu Regional Park and related management issues of the Department of Design and Construction. We found that the cost to construct the tennis complex could not be completely determined, however project costs would substantially exceed original estimates by \$2.5 million when the construction contract is closed. We also found that the Department of Design and Construction's poor management and weak controls throughout design and construction underlies the project's significant cost overruns, and its failure to follow key legal reporting requirements concealed the project's increasing costs from council oversight.

We recommended that the director of the Department of Design and Construction resume negotiations with the construction contractor to close the contract and lift encumbrances on remaining construction





funds; prepare a complete and accurate accounting of the city's total cost of the tennis complex when the construction contract is closed out; assess and improve existing policies to strengthen cost control throughout the implementation of all phases of the city's capital projects; require adherence to the contracted scope of work and approved final project design as a prerequisite to proceeding to construction bidding; develop policies and procedures for establishing prudent and justifiable use of construction management services; and comply with legal and administrative requirements for reporting this project's change orders and transfers of funds to city council. The director should also consider additional criteria to control unnecessary change order costs; ensure that the department complies with administrative construction contract contingency limits; ensure that contractual obligations are enforced; cease commingling resources and funds among separate project phases; and fully represent project costs in capital budget requests to council. The managing director should consider solutions to resolve the department's misuse of after-the-fact change order practices and ensure that change work proceeds only after formal approval. We recommended that the director of budget and fiscal services should submit to council all required change order and delay reports, and ensure that all missing design consultant contract payment records are located and made available in the official procurement files for review.

### **Audit of the Honolulu Police Department Patrol Officer Staffing Practices Report No. 07-04, August 2007**

This audit was conducted pursuant to the authority of the Office of the City Auditor to self-initiate audits. The city auditor determined that this audit was warranted due to longstanding concerns about the Honolulu Police Department's (HPD) reported patrol officer shortages and continued aggressive recruitment from mainland police departments. We found that HPD's data collection and reporting systems fail to provide an accurate assessment of patrol officer workload; authorized patrol officer position counts appear to be within industry standards, but full staffing remains difficult due to ongoing challenges in filling position vacancies and the continued use of special assignments; and current recruitment practices and training facilities are insufficient to meet projected patrol officer staffing needs.

We recommended that the Honolulu Police Department improve workload reporting and analysis and better justify staffing needs by reinforcing the importance of workload assessment reports by continually educating and informing district commanders of the impact that it has on determining department-wide staffing priorities; continuously educating all police officers on the



importance of documenting their activities to facilitate requests for sufficient staffing; and amending the current system of reporting to capture all patrol officer activities and more accurately depict workload. We also recommended

that HPD reinforce efforts to work toward full staffing of existing positions by increasing its ability to fill vacancies by devoting appropriate resources to recruitment; incorporating longstanding special assignments into total personnel counts to show a more accurate portrayal of staffing needs; and assessing the need for additional Human Resource Division resources to facilitate recruitment and processing new officers. Lastly, we recommended that HPD improve recruitment and training capabilities by increasing contact with applicants throughout the lengthy background review process to keep them apprised of their progress and sustain their interest; assessing the physical limitations of the current training facility and evaluating options for increasing the department's capacity to train incoming recruits; and supplementing the entry of new officers into the department by considering additional sources for new officers, such as modifying training programs to accommodate experienced police officers from other jurisdictions without requiring the same classes as new recruits.

## Audit of the City's Management of Unilateral Agreements in Affordable Housing Report No. 07-05, October 2007

This audit was conducted pursuant to Resolution 05-285, CD1, *Requesting the City Auditor to Audit the City's Affordable Housing Program*. Since some of the issues identified in the resolution had been addressed by other government and industry groups in recent years, we chose to focus the audit on the city's administration of in-lieu fees and application of excess affordable housing credits as they directly affect the number of affordable housing units actually built. We found that the Department of Planning and Permitting's administration of unilateral agreements for affordable housing is inadequate and their authorization and application of excess affordable housing credits lacks accountability. We also found that in-lieu fee collections have not resulted in affordable housing benefits as intended.

We recommended that the Department of Planning and Permitting establish formal policies and procedures for administering unilateral agreements, including monitoring requirements; maintain a matrix or database with timely data; and initiate systematic record-keeping efforts to account for all affordable housing units



constructed under unilateral agreements, as well as track all unilateral agreement ordinances, developers' annual reports, affordable housing credits, in-lieu fees, site visits, and other pertinent information. We also recommended that they amend the rules for unilateral agreements in affordable housing by establishing an in-lieu

fee formula that is consistent with the goals and objectives to be established for the use of in-lieu fees, and by proposing a framework for the accrual and application of excess affordable housing credits. We further recommended that the department track affordable housing credits more closely if it plans to allow continued application of excess credits from one

unilateral agreement to another; establish a procedure to document how the delivery options exercised by developers conform to general, development, or sustainable community plan provisions related to affordable housing; report verified affordable housing data in its annual report to the council as required by city ordinance; evaluate its staffing allocation for unilateral agreement monitoring; and enforce future ordinance provisions related to unilateral agreements in affordable housing. We recommended that the Honolulu City Council consider clarifying Section 6-46.2, Revised Ordinances of Honolulu (ROH), relating to the purpose of the Housing Development Special Fund by specifying whether in-lieu fees that are intended for affordable housing purposes should be an option or requirement; consider amending Section 6-46.2, ROH, to clarify the use of in-lieu fees for affordable housing and allow alternative uses for in-lieu fees collected from developers; consider amending Section 6-46.3, ROH, to designate a city agency to monitor, plan and expend in-lieu fees collected by the city; and consider further review of the Housing Development Special Fund's expenditures.

## Follow-up of Previous Audit Recommendations

While management is responsible for addressing audit findings and recommendations and tracking their status of resolution, government auditing standards require that audit organizations establish policies and procedures for follow-up to determine whether previous significant findings and recommendations are addressed. Our office's annual follow-up program includes identifying agency actions on the previous year's audits and publishing the results in our annual report.

The following section includes the agency comments (Actions Taken) regarding our follow-up request to the findings and recommendations in the six audits that were conducted by our office in the previous fiscal year (FY2005-06). Based on the responses from the appropriate agencies, we have made some determination as to the degree of compliance, as noted in the Unaudited Status column.

In our 6 audits that were conducted in FY2005-06, 62 of the 79 audit recommendations made have been either implemented or are in the process of being implemented. This is equal to a 78 percent compliance rate.



# Actions Taken on Previous Recommendations

(Report Nos. 06-01, 06-02, 06-03, 06-05, 06-06, and 06-07)

Report Title: **Audit of Selected City Information Technology Controls**

Report No.: 06-01

RECOMMENDATIONS	ACTIONS TAKEN—AS REPORTED BY AFFECTED AGENCIES	UNAUDITED STATUS
1. The department should:		
a. develop a comprehensive IT security plan that includes but is not limited to the creation of a functional management plan and an ongoing assessment process to ensure evaluation of the plan;	Security policies have been redrafted and are presently under review. Once finalized they will be submitted to MD's office and Council Chair's office for review and comment.	Pending Implementation
b. seek funding to facilitate a citywide risk assessment, including business impact and business continuity/resumption analysis;	The project has been assigned to Oahu Civil Defense for the development of a Business Continuity Plan.	Implemented
c. clarify authority and lines of responsibility for citywide security management by appropriately revising key planning documents and policies, and working with the mayor and city agencies to resolve coordination, management, and oversight issues;	See item 1a.	Pending Implementation
d. improve security for the data center by seeking funding for improved physical and environmental controls, and manage data center access to more accurately reflect actual access needs;	Funding has been approved and design completed. Waiting for commencement of the City Wide ACAMS project (scheduled to begin first quarter of 2007).	Implemented
e. seek ways to further improve routine backup and recovery practices by acquiring funding for upgrading technology or media, and developing appropriate guidelines or other awareness programs to enhance backup and recovery effectiveness;	We are reviewing a proposal from consultant to develop a disaster recovery plan in conjunction with ERP project. We will be incorporating this scope of work in the ERP project. It will set the standard and platform for future and current systems.	Implemented

RECOMMENDATIONS	ACTIONS TAKEN—AS REPORTED BY AFFECTED AGENCIES	UNAUDITED STATUS
f. pursue an appropriate funding program for disaster recovery planning and required supporting elements, and provide an appropriate level of authority and priority to the disaster recovery function within the department; and	Disaster recovery planning is now the joint responsibility of Deputy Director (Special Advisor) and the Chief of Computer Operations. Plan will be developed in conjunction with 1b and 1e.	Implemented
g. coordinate and seek agreements from external departments and agencies regarding supporting elements and services related to physical controls and disaster recovery planning.	ACAMS project established. Physical controls designed for FMB, ENV and DTS. See 1d. for more detail. Funding from HS grants will be used for this phase. Will be looking at future funding for other facilities.	Implemented
2. The mayor should:		
a. ensure the department receives the appropriate budgeting consideration for physical and environmental control priorities, improvements to backup and recovery, and disaster recovery planning; and	The department is in the process of selecting an outside consultant to review their disaster/recovery plan and recommend the necessary adjustments. Design is complete for the installation of access controls and monitoring systems in the data center. Funding is available for both projects. DFM is reviewing the environmental conditions to identify what additional work needs to be performed. The backup generator was installed in both the Kapolei and FMB facilities.	Implemented
b. facilitate and guide discussions between the department and other city agencies to ensure proper coordination in support of physical and environmental controls and disaster recovery planning requirements.	The City's Public Safety Oversight Committee has completed the required TIC Plan and Exercise to address interoperable communications issues. Work is ongoing in this area. The Mayor is creating the Department of Emergency Management to address this and many other issues. The Honolulu Urban Area Work Group (HUAWG) now has membership from all agencies. They are meeting to review grant management, communications, and related disaster preparedness issues.	Implemented



RECOMMENDATIONS	ACTIONS TAKEN—AS REPORTED BY AFFECTED AGENCIES	UNAUDITED STATUS
<p>1. The Department of Human Resources should:</p> <p>a. ensure executive departments and agencies use personal services contracts judiciously in accordance with the directives and intent of the Revised Charter of Honolulu, Revised Ordinances of Honolulu, and department policies and procedures;</p>	<p>Corrective action was taken by the Deputy Managing Director (DMD) to instruct City directors and deputies that positions should be filled and that use of contracts should not be long term.</p> <p>DHR provided mandatory training to departmental administrative staff on 10/16/06 on personal services contracts.</p> <p>DHR discussed the audit report and the process of creating positions. Departments were reminded that long-term personal service contracts should be eliminated, and that the rationale for requests for higher pay must be documented.</p>	Implemented
<p>b. ensure requesting agencies provide complete and accurate information before certifying all requests for employer-employee contracts;</p>	<p>Departments directors deputy directors have responsibility for contracts submitted and are required to review, sign and approve the contract.</p> <p>The director or deputy approval and review is necessary as departmental staff must submit accurate and complete information on the eform.</p> <p>DHR staff checks with departments to ensure that the information is accurate.</p> <p>Departments were reminded to provide complete and accurate information on the contract and to correct any errors.</p> <p>DHR reviews the justification submitted by departments for each contract to ensure that a contract is necessary.</p> <p>We review contracts to ensure that the compensation reference is appropriate, the pay is reasonable and whether there is an existing vacancy or an existing civil service list.</p> <p>Departments must document the reasons for the contract and the reasons a contract was used instead of filling via a civil service list. Notations on a department's progress in filling positions are made on the contract.</p>	Implemented

**RECOMMENDATIONS**

**ACTIONS TAKEN—AS REPORTED BY AFFECTED AGENCIES**

**UNAUDITED STATUS**

c. ensure its quarterly reports of personal services contracts provide complete and accurate information, and that errors are corrected;

DHR submits a quarterly report to the Council which contains the information required by 97-319 CD1.

Departments' directors or deputy directors are required to sign and approve the contract and are tasked with submitting accurate statements on the eform.

DHR staff checks with departmental staff to ensure that the information provided is accurate.

Implemented

d. include supplemental analysis of personal services contracts information in its quarterly reports to the council and public;

DHR will not be able to comply with this request to provide supplemental analysis of information in its quarterly reports as noted in our 2/1/06 response to the City Auditor.

DHR is in compliance with the reporting requirements of 97-319 CD1.

There is no reporting mechanism to gather and tally this information from each contract. Unless a new computer system is in place which would be capable of capturing that kind of data and provide an interface with existing systems, manual compilation and checking would be required.

Not Implemented

e. report additional information with its quarterly reports, including total cost of contracts, number of contracts previously awarded to a contractor, and number of times a contract position has been renewed;

This request is not within our capacity to provide the information.

The data reported in the quarterly report reflects the requirements of 97-319 CD1.

Departments must provide the dates of the previous contracts and attach the previous contracts to each new contract.

However, there is no reporting mechanism to gather and tally this information from each contract.

Not Implemented

f. assert its authority to review and approve personal services contracts;

DHR asserts its authority to review and approve personal services contracts.

This administration does not engage in the practice of bypassing DHR review and certification. The DMD approval is contingent on BFS and DHR approval.

Implemented

RECOMMENDATIONS	ACTIONS TAKEN—AS REPORTED BY AFFECTED AGENCIES	UNAUDITED STATUS
<p>g. require executive departments and agencies to report the minimum and maximum salaries of existing employees serving in the same or similar capacity to the position being requested as a personal services contract, at the time of the contract request;</p>	<p>It is not necessary to report minimum and maximum salaries of existing employees.</p> <p>Justification for above the minimum pay is required by DHR. Departments must justify why higher salary is requested before DHR can approve.</p> <p>Departments are queried about the pay of the contractor in relation to other employees.</p>	Implemented
<p>h. require executive departments and agencies to submit official academic and professional credentials that ensure contractors meet class specifications for their appointments, especially when awarding contracts that exceed established compensation limits or positions that have no established compensation limits;</p>	<p>Departments are aware of the auditor's concerns and have asked DHR for assistance in screening applicants' qualifications.</p> <p>DHR relies on departments to ensure that contractors can perform the job. The appointing authority has the responsibility under the RCH 4-104, to ensure that the person selected has the ability to perform the job.</p> <p>In submitting the contract, department directors and deputies are certifying that the contractor is able to perform the job and any requests for higher compensation must be adequately justified before approval can be granted.</p>	Implemented
<p>i. require executive departments and agencies to conduct formal, written evaluations of employees hired on personal services contracts whenever practicable: and</p>	<p>Departments are aware of the concerns raised by the auditor and are able to evaluate contract employees and provide feedback on the services provided.</p> <p>DHR will not be able to implement this request as it is not feasible, nor necessary.</p> <p>If Departments find that contractors are non-performing, the contracts are often not renewed.</p>	Not Implemented

**RECOMMENDATIONS**

**ACTIONS TAKEN—AS REPORTED BY AFFECTED AGENCIES**

**UNAUDITED STATUS**

<p>j. direct executive departments and agencies to continue requesting to fill long-term personal services contracts permanently or through limited-term civil service appointments, as appropriate.</p> <p>2. The Department of Budget and Fiscal Services should:</p>	<p>The Deputy Managing Director has taken corrective action and informed all department heads that personal service contracts are not to be used long-term in lieu of filling civil service positions.</p> <p>DHR informed departments in its 10/16/06 meeting.</p> <p>DHR continues to work with departments to ensure that limited term positions and regular positions are created or positions reallocated and that departments fill through civil service appointments.</p> <p>Additional support from budget and the Council will also be necessary to create positions if necessary.</p>	<p>Implemented</p>
<p>a. report information regarding all employer-employee contracts within 30 days following the end of each fiscal year as required in Section 2-30.4, ROH;</p>	<p>The City will continue to follow the guidance provided in the September 15, 1997 Corporation Counsel opinion regarding the requirements of ROH Section 2-30.</p>	<p>Implemented</p>
<p>b. report additional annual information including the total cost of personal services contracts, salaries and fringe benefits, and funding sources;</p>	<p>See 2. a. above.</p>	<p>Implemented</p>
<p>c. post public notice of requests to enter into personal services contracts at least seven days before final approval of the request as required by Section 2-30.3, ROH; and</p>	<p>See 2. a. above.</p>	<p>Implemented</p>
<p>d. cease using personal services contract status to make retroactive payments to former city employees and develop an alternative method.</p>	<p>The City recognizes that this practice is not the preferred method of handling retroactive personnel payment adjustments. However, this is the most efficient method for making the adjustments given present staffing constraints and computer system limitations. This method will continue until the new computer system project is completed.</p>	<p>Pending Implementation</p>



RECOMMENDATIONS	ACTIONS TAKEN—AS REPORTED BY AFFECTED AGENCIES	UNAUDITED STATUS
<p>The Department of Budget and Fiscal Services should:</p>		
<p>1. Consider obtaining the services of an independent professional municipal debt organization to formally evaluate, in-depth, the city's current debt management program, practices, organization, resources, and staffing to develop an action plan with recommendations for a comprehensive, unified debt management program that addresses the city's overall fiduciary interests.</p>	<p>The auditors report relied on a significant level of errors, omissions, misrepresentations and unsubstantiated comments to derive flawed conclusions and, therefore, the recommendations, with the exception of #4, are not credible. Details are provided in our original response and there are no plans to implement the recommendations.</p>	Not Implemented
<p>2. Establish a formal succession plan to ensure that staff members supporting the current debt managers receive cross-training in debt management functions so the city's interests are not jeopardized should either manager leave city employment.</p>	See 1. above.	Not Implemented
<p>3. Develop and take steps to issue an annual report on all of the city's debt for the city council and taxpayers.</p>	See 1. above.	Not Implemented
<p>4. Establish practices to accurately identify and scrutinize low dollar value equipment purchases by city agencies and report on the city's compliance with the city's debt policy.</p>	Existing practices have been reviewed to insure compliance.	Implemented
<p>5. Reconsider the city's use of underwriters as financial advisors due to the potential conflict of interest between clients like the city, which sells bonds, and the underwriter's investors, who buy them.</p>	See 1. above	Not Implemented

RECOMMENDATIONS	ACTIONS TAKEN—AS REPORTED BY AFFECTED AGENCIES	UNAUDITED STATUS
6. Reconsider its procurement practices, which have consistently resulted in selecting the same underwriting and bond counsel firms.	See 1. above.	Not Implemented
7. Consider competitively selecting an independent financial advisor to represent only the city's interests in bond sales transactions. The advisor could independently assess the feasibility and cost-benefit of using the competitive bond sales method compared to the current practice of negotiated bond sales.	See 1. above.	Not Implemented
8. The department should make use of established training by independent, nationally recognized municipal finance and debt organizations such as the Government Finance Officers Association as sources for formal debt and finance training and professional development.	See 1. above.	Not Implemented

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Report Title: **Audit of the City's Executive Staff's Out-of-State Travel**  
Report No.: 06-05

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RECOMMENDATIONS	ACTIONS TAKEN—AS REPORTED BY AFFECTED AGENCIES	UNAUDITED STATUS
<p>The managing director should:</p> <p>a. review and modify administrative directives as needed to ensure existence of clear policies and procedures necessary for accurate, consistent and timely reporting, accounting and documentation of executive out-of-state travel;</p> <p>b. work with the Honolulu Ethics Commission to ensure the proper identification of gifts and compliance with gift disclosure requirements, including gifted personal travel;</p>	<p>Existing directives have been reviewed. It has been mandated that department executive travel requests and forms be submitted to the Mayor's Office for review. We have worked with the various departments to ensure all forms are accurately completed.</p> <p>Ensured by compliance with Resolution 05-341, CD1, FD1, Revising the Guidelines for the Solicitation and Receipt of Gifts on Behalf of the City.</p>	<p>Implemented</p> <p>Implemented</p>

**RECOMMENDATIONS**

**ACTIONS TAKEN—AS REPORTED BY AFFECTED AGENCIES**

**UNAUDITED STATUS**

c. establish a clear policy on use of first/business class accommodations for executives;	BFS must approve all requests for upgrades. Mayor Hannemann has received an exemption from BFS due to his height.	Implemented
d. ensure that all outstanding executive travel reports at BFS are resolved and properly accounted for and reported;	All of the outstanding reports listed in the audit were attributable to the previous administration. We were unsuccessful in obtaining these records. The current administration has ensured your recommendation by monitoring that all executive travel reports are properly accounted by BFS.	Not Implemented
e. ensure that the IRS taxability requirements are met for any outstanding executive travel reports;	Ensured by BFS substantiation of per diem requests.	Not Implemented
f. implement procedures to ensure that executive travel-related reports and documents are properly tracked and monitored for complete, accurate, and timely completion; and	Ensured by entering all travel-related documentation into the City's Document and Record Tracking (DART) system.	Implemented
g. work with the city council to implement personal travel-related gift acceptance and disclosure requirements that ensure monitoring and accountability controls.	Ensured by compliance with Resolution 05-341, CD1, FD1, Revising the Guidelines for the Solicitation and Receipt of Gifts on Behalf of the City.	Implemented

RECOMMENDATIONS	ACTIONS TAKEN—AS REPORTED BY AFFECTED AGENCIES	UNAUDITED STATUS
1. The mayor should:		
a. Establish a city-wide sunshine law training program as required by city ordinance.	The City has set up a Sunshine Law training program for board members and commissioners with the City and County of Honolulu and has held a series of sessions to date.	Implemented
b. Consider separating the neighborhood commission and neighborhood commission office from the managing director's office and administratively attaching it to another executive branch agency.	The City Charter mandates that appointed staff fall within the office of the Mayor or Managing Director.	Not Implemented
c. Work with the city council to introduce a charter amendment proposal that would collectively attach the neighborhood commission, neighborhood commission office, and neighborhood boards to another executive agency, and designate the neighborhood commission as the appointing authority for the executive secretary.	Neighborhood boards are unique entities within the city that serve in an advisory capacity to the city as well as a forum for the public, independent of the city. Neighborhood boards are also uniquely different from other city boards and commissions because neighborhood board members are elected. Neighborhood boards were created to serve their respective constituencies. Attaching the neighborhood boards directly to a city agency may arguably make the neighborhood boards more like general city entities, may jeopardize their independence and would be contrary to the purpose of their creation to serve their neighborhoods. The Administration does not concur with the Auditor's recommendation.	Not Implemented
2. If the neighborhood commission and neighborhood commission office remains under the managing director's office, the managing director should:		
a. Annually review and evaluate the neighborhood board system's operations.	Evaluation process is ongoing to measure its performance.	Implemented



RECOMMENDATIONS	ACTIONS TAKEN—AS REPORTED BY AFFECTED AGENCIES	UNAUDITED STATUS
b. Implement operational changes as appropriate, which do not conflict with the neighborhood plan.	The Managing Director's office has been monitoring the operations of the Neighborhood Commission Office (NCO) and has recommended changes to the NCO Administration. The evaluation process is ongoing to determine if any operational changes are needed.	Implemented
c. Clarify neighborhood commission office staff roles in supporting the neighborhood commission and neighborhood boards.	The NCO staff is dedicated to providing support services to the neighborhood boards and to the Commission. Position descriptions of duties and responsibilities are constantly reviewed and are available through the Department of Human Resources.	Implemented
3. The neighborhood commission should:		
a. Amend the neighborhood plan to include measurable goals and objectives.	The Commission established a permitted interaction group (PIG) to review the City Auditor's report. Measurable goals and objectives have been discussed.	Not Implemented
b. Ensure that neighborhood plan review requirements are met.	The Commission established a permitted interaction group (PIG) in July 2006 to review the Neighborhood Plan. The PIG met every Saturday from July to November 2006 to complete its review. The proposed Plan was submitted to the Corporation Counsel for its review and public hearings.	Implemented
c. Implement a formal review and reporting process of neighborhood boards annually.	The Commission feels this is impractical and unnecessary.	Not Implemented
d. Comply with the neighborhood plan's complaint process provisions.	The proposed Neighborhood Plan is recommending that the complaint process be streamlined and changed to make the process manageable and less complicated. Refer to Article 4 – Information, Review and Complaint Processes.	Pending Implementation
e. Amend the neighborhood plan to provide penalties or consequences for violations of neighborhood plan requirements, where appropriate and enforceable.	The proposed Neighborhood Plan includes language that provides for penalties and/or consequences for violations of the Plan. Refer to § 4-201, Sanctions.	Pending Implementation

**RECOMMENDATIONS**

**ACTIONS TAKEN—AS REPORTED BY AFFECTED AGENCIES**

**UNAUDITED STATUS**

<p>f. Coordinate with the neighborhood commission office to establish a plan that encourages more people to run in neighborhood board elections.</p>	<p>In November 2006, the Commission established an Elections Committee as well as a Recruitment Committee to assist the NCO with encouraging participation in board elections. The NCO has also utilized publicity and electronic means to distribute candidate forms as well as voter registration forms.</p> <p>And, at its meeting held in January 2007, the Commission authorized an alternative demonstration method of election to include “online” voting with the main goal of increasing community participation. This process serves to expand the voter-base allowing for increased awareness and interest to attend board meetings and to fill vacant seats.</p> <p>Further, the proposed Neighborhood Plan establishes procedures for the organization and internal administration of the NCO for the benefit of the neighborhood board system. Refer to § 2-107, Neighborhood Commission Office Procedures and Resource Materials.</p>	<p>Implemented</p>
<p>g. Improve internal review process to ensure that all documents and activities meet sunshine law public notice and content disclosure requirements.</p>	<p>This is a policy matter; referred to the Executive Secretary of the Neighborhood Commission Office for review.</p>	<p>Not Implemented</p>
<p>4. The executive secretary should:</p>		
<p>a. Establish a formal training program to:</p> <p>i. Ensure that neighborhood board commissioners and board members meet all legal requirements, to include keeping an accurate training log.</p> <p>ii. Ensure neighborhood commission office staff receive initial skills training and recurrent training on such topics as note taking, drafting minutes, neighborhood plan, parliamentary procedures, <i>Robert’s Rules of Order</i>, and other pertinent skill areas.</p>	<p>In August 2006, the Neighborhood Commission established a Training Committee which has been meeting to review and make recommendations for the training of board members, NCO staff and Commissioners. This is work in progress.</p> <p>The only legal requirement under the City Charter is Sunshine Law training for Commissioners and board members. It should be noted that there are no punitive measures for non-compliance of this requirement. In calendar year 2006, Sunshine Law training sessions were held in March, June, and October and sign-in sheets of participants are maintained by the NCO.</p> <p>In conjunction with the City’s Department of Human Resources Personnel Development and Training Branch, NCO staff have attended note-taking and minute-taking training sessions.</p>	<p>Pending Implementation</p>

RECOMMENDATIONS	ACTIONS TAKEN—AS REPORTED BY AFFECTED AGENCIES	UNAUDITED STATUS
<p>b. Establish controls over neighborhood boards not utilizing their budgets effectively that include:</p> <ul style="list-style-type: none"> <li>i. Penalties or consequences for boards that go over-budget.</li> <li>ii. Requiring justifications from boards that do not expend publicity funds.</li> <li>iii. Adjusting future board budgets to better match board needs.</li> </ul>	<p>In June 2006, the Commission re-established its Budget Committee to review board budgets.</p> <p>As explained during the audit process, board budgets are established as an operating “guideline” by which NCO and boards can determine funding needs. It should be noted that when the NCO “adjusted” board budgets to meet board needs, as recommended in b.iii., the NCO was criticized for allowing boards to go “over budget.” Please clarify and give examples of the Auditor’s definition of “utilizing board budgets effectively.”</p> <p>The NCO is encouraging boards to increase awareness by providing them with needed funds and adjusting publicity funds when justified. As a standard policy, the NCO will not require boards to justify not expending publicity funds or force boards to spend taxpayers dollars for the sake of spending down its budgeted funds.</p>	Implemented
<p>c. Document board budget formation and allocation, justify funds, and report methodology to the city council.</p>	<p>This process continues to be the standard practice in budget hearing sessions before the City Council.</p>	Implemented
<p>d. Ensure that board expenses are paid from the proper accounts.</p>	<p>In October 2006 the NCO revised the board statements to reflect the ability for boards to intermingle operating and publicity funds. The refreshment fund of \$120 per board will remain separate and can only be used for that purpose.</p>	Implemented
<p>e. Work more closely with neighborhood boards in establishing budgets.</p>	<p>The NCO is working closely with the Commission and its Budget Committee in establishing board budgets. This practice serves as a streamlined process to address the needs of all boards.</p>	Implemented

**RECOMMENDATIONS**

**ACTIONS TAKEN—AS REPORTED BY AFFECTED AGENCIES**

**UNAUDITED STATUS**

<p>f. Coordinate with the neighborhood commission to establish a plan that encourages more people to run in neighborhood board elections.</p>	<p>In November 2006, the Commission established an Elections Committee as well as a Recruitment Committee to assist the NCO with encouraging participation in board elections. The NCO has also utilized publicity and electronic means to distribute candidate forms as well as voter registration forms.</p> <p>And, at its meeting held in January 2007, the Commission authorized an alternative demonstration method of election to include “online” voting with the main goal of increasing community participation. This process serves to expand the voter-base allowing for increased awareness and interest to attend board meetings and to fill vacant seats.</p>	<p>Implemented</p>
<p>g. Coordinate with the neighborhood boards to ensure that board vacancies are properly noticed on meeting agendas and action taken at board meetings.</p>	<p>The NCO reminds all boards that they must fill their vacancies and properly notice the vacancies on their agendas. The NCO can only make recommendations and not dictate to the boards what to place on their agenda.</p>	<p>Implemented</p>
<p>h. Improve internal review process to ensure that all documents and activities meet sunshine law public notice and content disclosure requirements.</p>	<p>The limited NCO staff continues to make every effort to review all 32 board agendas and minutes (in addition to board committee agendas) and communicate with boards relative to its activities, agenda items, and Sunshine Law requirements. The NCO can only make recommendations and not dictate to the boards what to place on their agenda.</p>	<p>Implemented</p>
<p>5. Neighborhood board chairs should:</p>	<p>(*)The proposed Neighborhood Plan provides for a Conference of Chairs where these recommendations for board chairs may be referred for review and response. Refer to § 3-301, Conference of Chairs. Or, the City Auditor may wish to refer these recommendations directly to all 32 board chairs for a response.</p>	
<p>a. Coordinate with the neighborhood commission office to ensure that board vacancies are properly noticed on meeting agendas and action taken at board meetings.</p>	<p>Presently, the NCO reminds all boards that they must fill their vacancies and properly notice the vacancies on their agendas. The NCO can only make recommendations and not dictate to the boards what to place on their agenda.</p>	<p>Implemented</p>
<p>b. Ensure that board members receive sunshine law training and maintain a certification file.</p>	<p>Sunshine Law training is required under the City Charter. It should be noted that there are no punitive measures for non-compliance of this requirement. Also, see (*) above.</p>	<p>Implemented</p>

RECOMMENDATIONS	ACTIONS TAKEN—AS REPORTED BY AFFECTED AGENCIES	UNAUDITED STATUS
c. Ensure that board members follow all neighborhood plan requirements including order and decorum, parliamentary procedures, and sunshine law requirements.	The proposed Neighborhood Plan addresses order and decorum issues. Also, see (*) above.	Implemented
d. Ensure that board meeting minutes and agendas meet sunshine law public notice and content disclosure requirements.	The NCO will continue to communicate with boards relative to its activities, agenda items and Sunshine Law requirements. It should be noted that the NCO can only make recommendations and not dictate to the boards what to place on their agendas. Also, see (*) above.	Implemented

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Report Title: **Audit of Selected Management Issues at the Honolulu Board of Water Supply**  
Report No.: 06-07

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RECOMMENDATIONS	ACTIONS TAKEN—AS REPORTED BY AFFECTED AGENCIES	UNAUDITED STATUS
1. The Board of Directors for the Honolulu Board of Water Supply should:		
a. establish policies and guidelines for evaluating the manager and chief engineer's performance and refrain from awarding bonuses to the deputy manager;	The Board of directors has met with the Manager and Chief Engineer to establish a process for annual performance evaluations. The Board of Directors will not issue bonuses to the Deputy Manager.	Implemented
b. conduct annual written performance evaluations of the manager and chief engineer based on the board's overall policy objectives;	The Board of Directors has met with the Manager and Chief Engineer to establish a process for annual performance evaluations.	Implemented
c. request regular status reports on reengineering efforts, including resources expended and any process improvements or efficiencies achieved as a result;	Regular status reports on various reengineering efforts, including the Multi-Skilled Worker program, are provided on a regular basis.	Implemented

RECOMMENDATIONS	ACTIONS TAKEN—AS REPORTED BY AFFECTED AGENCIES	UNAUDITED STATUS
d. assess the extent to which the BWS has provided the directors necessary and sufficient information before, during and after such activities to carry out its fiduciary responsibilities to the island’s ratepayers regarding BWS’ business activities;	The Board of Directors will continue to assess information provided by the BWS to ensure it is able to carry out its fiduciary responsibilities to BWS ratepayers.	Implemented
e. establish overall policies pertaining to business activities, investments, analysis, and oversight of business activities;	The Board is working on a number of Board of Directors policies, which will address these issues.	Pending Implementation
f. require the manager and chief engineer to report on its plans to implement sufficient controls to safeguard the agency’s resources and ratepayers’ interests in future business activities;	The BWS had provided draft policies on internal controls, budgeting, financial management, and fiscal accountability.	Pending Implementation
g. require the manager and chief engineer to provide status reports on the implementation of the proposed maintenance management system and progress toward proactive repair and replacement of existing water infrastructure; and	The BWS provides updates on the maintenance management system, which furthers the proactive repair and replacement program.	Implemented
h. require the manager and chief engineer to report variances between amounts budgeted for repair and replacement compared with actual expenditures, and the estimated impact on the number of water main breaks.	Because there is no direct correlation between funds spent on repair and replacement of infrastructure to water main breaks, determining the impact on the number of water main breaks is impossible. However, the BWS will continue to provide updates on changes to the repair and replacement budget.	Implemented
2. The Manager and Chief Engineer of the Honolulu Board of Water Supply should:		
a. establish a human resources plan that systematically provides continued feedback on efficiencies resulting from human resource initiatives and innovations to stabilize the organization;	All new and ongoing human resources initiatives will include periodic assessments and measurements to determine progress, efficiencies and recommendations for further improvement.	Implemented

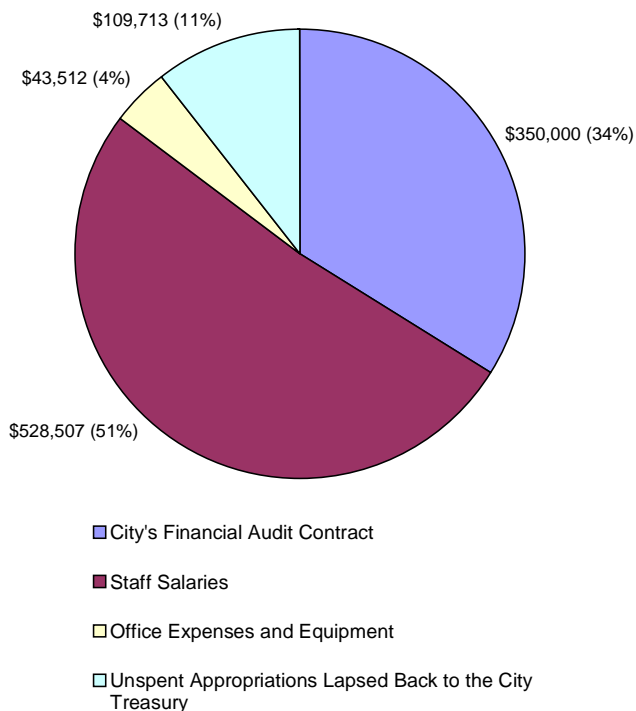


RECOMMENDATIONS	ACTIONS TAKEN—AS REPORTED BY AFFECTED AGENCIES	UNAUDITED STATUS
b. clarify official position descriptions and responsibilities for EMP chiefs and create specific evaluation criteria to document eligibility for bonuses;	Specific evaluation criteria for all EMP programs have been and will continue to be developed.	Implemented
c. address potential duplication of official duties and responsibilities between EMP chiefs and executive-management-level staff;	The process of reviewing the position descriptions of EMP Officers has commenced and includes planning for succession.	Implemented
d. finalize official organization charts to reflect actual personnel functions;	The updating of the official BWS organization chart began in April 2006. BWS conferred with City Department of Human Resources and our managers. Our next step will be to initiate formal consultation with the Unions.	Implemented
e. clarify the purpose of the business development office, with respect to the BWS' core responsibilities, develop specific guidelines for evaluating business opportunities, and for incorporating feasible business activities into the larger organization;	BWS is reviewing the purpose and future of the business development office. Moreover, BWS has drafted various fiscal responsibility policies, applicable to all divisions, not limited to the business development office.	Implemented
f. establish and monitor cost centers for business development projects to facilitate reporting on each business development project and report performance to the board of directors on a regular basis;	BWS is reviewing the purpose and future of the business development office. Moreover, BWS has drafted various fiscal responsibility policies, applicable to all divisions, not limited to the business development office.	Implemented
g. monitor the implementation of the computerized maintenance management system to ensure that it leads to proactive repair and replacement of existing water infrastructure; and	The computerized maintenance management system has been carefully monitored since its initial implementation in 2005. As the CMMS program continues to roll out, the BWS will continue to analyze work data coming back from the field to maximize efficiencies.	Implemented
h. assess and annually report whether projects included in the Six-Year (FY2005-06 to FY2010-11) Capital Program Prioritization Plan are progressing in efforts to reduce the number of water main breaks.	BWS has initiated a quarterly Capital Program update process and will continue to assess and annually report on its capital programs.	Implemented

## FY2006-07 Appropriations and Expenditures

The Office of the City Auditor was appropriated a total of \$1,031,731 in FY2006-07. Of this total, \$350,000, or 34%, was expended for the City's annual financial audit contract, which OCA oversees for the council. OCA's total appropriated operating budget was \$681,731, of which \$528,507 was expended for staff salaries and \$43,512 was expended for office operations and equipment. Approximately \$109,713 in unspent appropriations was returned back to the City Treasury at the end of the fiscal year. Most of the unspent appropriations resulted from salary savings from two additional positions that we were unable to fill due to space limitations in our current temporary office.

**OCA FY2006-07 Application of Resources**



## OCA Staff Listing

### Leslie I. Tanaka, City Auditor

- Appointed City Auditor on July 1, 2003
- Deputy Auditor, Hawai'i State Auditor's Office, 1995 to 2003
- Director of Administrative Services, University of Hawai'i at Kapiolani Community College, 1981 to 1994
- Certified Public Accountant since 1974

### Sherri S. Suzawa, Administrative Services Officer

- Served in the Office of the City Auditor since 2003
- Division Secretary, Emergency Medical Services, C&C of Honolulu, 1994 to 2003
- Contract Specialist, Hickam Air Force Base, 1992 to 1994

### Susan Hall, Audit Manager

- Served in the Office of the City Auditor since 2003
- Legislative Analyst, Office of Council Services, C&C of Honolulu, 1999 to 2003
- Analyst, Hawai'i State Auditor's Office, 1992 to 1999
- Evaluator, U.S. General Accounting Office, 1983 to 1987

### Van Lee, Audit Manager

- Served in the Office of the City Auditor since 2003
- Senior Analyst, Hawai'i State Auditor's Office, 1992 to 2003
- Assistant Vice President, Hawaiian Trust Company, 1984 to 1992

### Troy Shimasaki, Senior Auditor

- Served in the Office of the City Auditor since 2004
- Analyst, Hawai'i State Auditor's Office, 2000 to 2004
- Legislative Aide/Analyst, Hawai'i State Legislature, 1992 to 2000

**Maria Torres-Kitamura, Senior Auditor**

- Served in the Office of the City Auditor since 2005
- Senior Editor/Editor, Hawai'i Business Magazine, 2004 to 2005, 1992 to 1997
- Associate Analyst, Hawai'i State Auditor's Office, 2001 to 2004

**Roxane Orian, Staff Auditor**

- Served in the Office of the City Auditor since 2004
- Various positions, State of Hawai'i, 1994 to 2002
- Analyst, Hawai'i State Auditor's Office, 1992 to 1994
- Budget Analyst, Hawai'i State Senate, 1991 to 1992

**Wayne H. Kawamura, Staff Auditor**

- Served in the Office of the City Auditor since 2004
- Legislative Analyst, Hawai'i State Senate, 2002 to 2004, 1999 to 2000
- Policy Analyst, Office of Hawaiian Affairs, 2000 to 2002



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