

OFFICE OF THE CITY AUDITOR

City and County of Honolulu
State of Hawai'i



Annual Report 2008-2009

A Report to the
City Council of
Honolulu

May 2010

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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 accountability,
fiscal integrity and openness
in city government.*

May 13, 2010

The Honorable Members of the Honolulu City Council:

We are pleased to submit the Annual Report of the Office of the City Auditor for fiscal year 2009. This report summarizes our 2009 work program and includes the status of our follow-up to recommendations made in our audit reports of our fiscal year 2008 work program.

Independent and objective audit reports continue to provide the legislative branch and the public with information regarding the performance of city agencies and programs.

We trust that our reports have been beneficial in your efforts to ensure that the city's resources are being used to effectively and efficiently meet the needs of the public.

Sincerely,

A handwritten signature in black ink that reads "Edwin S.W. Young".

Edwin S.W. Young
City Auditor

A handwritten signature in black ink that reads "Susan Hall".

Susan Hall
Audit Manager

A handwritten signature in black ink that reads "Van Lee".

Van Lee
Audit Manager

Year Six in Review

The Office of the City Auditor released the following reports from our Fiscal Year 2009 workplan: 1) *Audit of Select Management Practices of City-Owned Vehicles Under the Jurisdiction of the Department of Facility Maintenance* (September 2009); 2) *Audit of the Department of Transportation Services' Honolulu High-Capacity Transit Corridor Project Contracts* (September 2009); and 3) *Audit of the Honolulu Fire Department's Fire Code Inspection Program for High-Rise Residential Buildings* (April 2010). Our office is in the process of completing a fourth performance audit, *Audit of the Honolulu Police Department's Utilization of the 800 Megahertz Telecommunications System*, which will complete our Fiscal Year 2009 work plan. We also continue to oversee the financial audit of the City, which resulted in findings and recommendations for the fiscal year ended June 30, 2008, by N&K 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).

OCA Receives Highest Rating During 2009 Peer Review

Government Auditing Standards require that audit organizations receive an external peer



Members of the Peer Review Team (left to right): Alan Ash, Michael Taylor, and Jim Williamson.

review at least once every three years. The objective of the peer review is to determine whether an audit organization's internal quality control system is in place and operating effectively, and to ensure that established policies and procedures and applicable audit standards are being followed. In August 2009, the Office of the City Auditor underwent its second peer review since the office was established in 2003. Members of the peer review team were: Alan Ash, Director, Auditor General's Office, City of Toronto, Canada; Michael Taylor, City Auditor, City of San Jose, California; and Jim Williamson, City Auditor, City of Oklahoma City, Oklahoma. The team issued a clean opinion, finding that the Office of the City Auditor's internal quality control system was suitably designed and operating effectively to provide reasonable assurance of compliance with *Government Auditing Standards* for audit engagements during the period July 1, 2006 to June 30, 2009. The peer review team found that the office excels in having: 1) staff that is well-qualified and experienced; 2) reports that are well-organized and well-written; 3) an Audit Standards Review Form that is a useful tool in ensuring compliance with standards; and 4) post-project evaluations that provide timely, useful feedback to audit staff. The peer review team provided several verbal recommendations for consideration pertaining to the office's operations, but had no formal recommendations because no issues of non-compliance were observed.

Leslie Tanaka, City Auditor Retires

Leslie Tanaka retired on December 30, 2009 after serving for the past six and a half years as the City and County of Honolulu's first city auditor. His accomplishments while heading the Office of the City Auditor included:

- Completing 24 performance audits and overseeing the city's financial audit for the past six years;

- Completing 80 percent of council requested audits;
- Passing the required independent peer reviews in 2006 and 2009 with no deficiencies; and
- Winning the Silver Knighton Award for our *Audit of the City's Road Maintenance Practices* in 2006.

During his term, Les established and implemented an office audit manual, of which copies have been requested from many audit shops and other organizations across the country. He has also been an invited speaker at various state, regional, and national conferences throughout his term.



The Honolulu City Council presents Leslie Tanaka with a Certificate of Recognition in honor of his service at his retirement.

Status of Council Requests for Audits, July 1, 2003 to December 30, 2009

We have been highly responsive to the Honolulu City Council's requests for audits over the past six years. While the city charter authorizes the city auditor to select the audits to undertake, we have given high priority to council's requests, completing 12 of the 15 requests adopted by

council as of December 30, 2009—a completion ratio of 80 percent. However, as noted on the following table, since 1 of the 15 audit requests is moot—the program was eliminated—our completion ratio is closer to 86 percent.

No.	Resolution Number	Date Adopted	Resolution Title	Status
1.	03-70,CD1	9/24/03	Requesting a Performance Audit of the City and County of Honolulu's 800 Megahertz Telecommunications System	On-going Est. Completion May 2010
2.	03-198	8/6/03	Requesting the City Auditor to Conduct a Review of the Economy and Efficiency of Certain Executive Department Activities	Completed Report Nos. 04-01 and 04-02
3.	03-223	11/5/03	Requesting the City Auditor to Conduct an Audit of the Honolulu Liquor Commission	Completed Report No. 05-02
4.	04-42	3/24/04	Requesting the City Auditor to Conduct a Study of City-Owned Residential and Commercial Properties	Deferred Lack of resources to complete study
5.	04-48, CD1	3/24/04	Requesting a Financial and Performance Audit of the Mililani Curbside Recycling Pilot Project	Completed Report No. 08-04
6.	04-110	7/14/04	Requesting a Performance Audit of the Leasehold Conversion Program	Moot Program eliminated
7.	04-205	8/11/04	Requesting a Performance Audit of the Hanauma Bay Nature Preserve Fund	Completed Report No. 07-02
8.	04-384	12/14/04	Urging the City Auditor to Investigate the Sources and Financing of the Mayor's Recent Travel	Completed Report No. 06-05
9.	04-387	9/28/05	Requesting a Performance Audit of the Neighborhood Board System	Completed Report No. 06-06
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	Completed Report No. 06-04
11.	05-285, CD1	10/19/05	Requesting the City Auditor to Audit the City's Affordable Housing Program	Completed Report No. 07-05
12.	06-003	1/25/06	Requesting the City Auditor to Audit the City's Abandoned and Derelict Vehicles Program	Completed Report No. 07-01
13.	06-144	Filed 04/18/07	Requesting the City Auditor to Conduct a Comprehensive Energy Audit of City-Owned Buildings and Facilities	Completed Report No. 08-02
14.	06-373	1/24/07	Requesting the City Auditor to Audit the City's Planning, Design and Construction of Skateboard Park Facilities	Completed Report No. 08-01
15.	08-59	Filed 03/03/09	Requesting the City Auditor to Audit Contracts for the Honolulu High Capacity Transit Project	Completed Report No. 09-02

Summary of Reports to Council

This section summarizes the performance audit reports completed in accordance with our FY2008-09 work plan. In addition, we summarize the financial audit of the city for the fiscal year ended June 30, 2008, by N&K CPAs, Inc., the contract auditor.

Audit of Select Management Practices of City-Owned Vehicles Under the Jurisdiction of the Department of Facility Maintenance

In FY2006-07, the City and County of Honolulu reported that it owned 2,218 vehicles and motorized equipment valued at \$348,002,191. Given the significant value of these assets, its potential for abuse, the rising cost of fuel, and because no comparable audit or study had been conducted in prior years, our office initiated this audit to examine the city's purchasing and management of the 949 passenger vehicle fleet under the Department of Facility Maintenance's jurisdiction. In this audit we found that the city's purchasing practices for passenger-type vehicles are fragmented and lack accountability. We also found that the city's fleet management operations practices and structure further contributes to an inefficient fleet that is inconsistent with fleet management best practices. We recommended that the mayor consider aligning all management responsibilities for the city's fleet of vehicles under a single entity; consider requiring agencies to justify passenger-type vehicle purchases that do not meet the intent of Resolution 06-176 which urged the administration to purchase hybrid vehicles or vehicles with mileage ratings of 40 or more miles per gallon of gasoline for the city's vehicular fleet; work with corporation counsel to resolve union-related and other outstanding issues that will allow the city to effectively control the use of city-owned vehicles; and coordinate with the Department of Budget and Fiscal Services and the Department of Facility

Maintenance to establish a proposal for dedicated funding for the purchase of replacement passenger vehicles. We made several recommendations to the Department of Facility Maintenance. Some of the recommendations included establishing a formal, comprehensive fleet management plan; preparing annual reports to various city agencies and the council regarding passenger-type vehicles that have reached its useful life; working with the administration to definitively identify city employees taking home city-owned vehicles and update the list annually until employee appeals are resolved; and enforcing the requirement that all city employees with take-home vehicle privileges submit their Budget Form 96 (Request for Personal Use of a



City Vehicle) annually; and clarifying the city's policy and agencies' practices authorizing

the intermittent use of city-owned vehicles to select department employees. Finally, we recommended that the Department of Budget and Fiscal Services coordinate with the facility maintenance department to identify all employees with take-home vehicle privileges, assess appropriate taxable benefits, and research the tax implications for the intermittent take-home use of a city-owned vehicle, and establish guidelines as necessary.

Audit of the Department of Transportation Services' Honolulu High-Capacity Transit Corridor Project Contracts

This audit focused on whether consultants have met the terms and conditions for contracts between the Department of Transportation Services, InfraConsult and PB Americas Inc. for

certain technical and professional services for the Honolulu High-Capacity Transit Corridor Project. For this audit we found that the Department of Transportation Services' Rapid Transit Division (DTS-RTD) complied with procurement and contract management requirements for the Honolulu High-Capacity Transit Corridor Project, but needs to take measures to improve transparency and increase accountability. Specifically, DTS-RTD needs to improve its documentation of the basis for its procurement decisions to improve transparency. In addition, the division needs to better monitor contract implementation and to develop detailed guidelines in some areas to increase accountability. We recommended that DTS-RTD continue to encourage fair and open procurement by remaining vigilant in following existing procurement policies and regulations; sufficiently document sources of information for contract cost estimates in a memorandum or summary of contract negotiations within the



official Record of Procurement; convey support for proper oversight by all agencies involved by providing

outside agencies with timely and complete submissions for review; consider outreach through various networks to increase competition and encourage additional qualified firms to submit bids; and improve documentation of reasons for contract negotiations and awards to increase transparency and accountability. We also recommended that DTS-RTD close the Alternatives Analysis contract to ensure that the maximum cost is not exceeded; develop guidelines for providing supporting documentation of work performed to verify contract-related tasks for invoices submitted by subcontractors who are paid in lump sum amounts; specify the terms under which a

future Allowance for Extra Work would be established; and withhold approval of invoices for payment until the contractor has met applicable contract requirements.

Audit of the Honolulu Fire Department's Fire Code Inspection Program for High-Rise Residential Buildings

This audit was initiated due to concerns about the Honolulu Fire Department's ability to: ensure compliance with mandated fire code inspections every two years of buildings and facilities which include residential high-rise buildings; monitor problems with inspection record keeping; and report pertinent data on the number of fire code inspections completed within the two-year cycle. The objectives for this audit were to assess the effectiveness of the Honolulu Fire Department's fire code inspection program for high-rise residential buildings and make recommendations as appropriate. For this audit we found that the Honolulu Fire Department's fire inspection database for high-rise residential buildings is incomplete, inaccurate and cannot effectively track compliance with state law. We also found that the department lacks a systematic approach in the collection of fire inspection data and information needed to assess program effectiveness. Survey responses from building and property managers indicated nearly unanimous satisfaction with the fire inspections conducted by the Fire Prevention Bureau's code enforcement inspectors regarding timeliness, the information they received to resolve violations, and the amount of time allotted to comply with the recommended corrective actions. We recommended that the Honolulu Fire Department ensure that the Fire Prevention Bureau completes the Fire Inspection Database and establishes a process to include fire inspection data prepared by the bureau's Plans Checking Section for new buildings and major building renovations. The bureau should also establish a systematic approach such as the National Fire Protection Association's recommendation for a block-to-block or street-

by-street schedule for all bureau code jurisdictions to verify that the Fire Inspection Database has a complete and accurate inventory of high-rise residential buildings and other occupancies on O'ahu. In addition, the



bureau should have sufficient resources and inter-agency assistance to confirm that the Fire

Inspection Database has a complete and verified count of all high-rise residential buildings. The bureau should also ensure that procedures for consistent, complete and accurate data entry, ongoing error testing and verification, are established and implemented for the Fire Inspection Database. We also recommended that the bureau identify and establish meaningful measures of program effectiveness and incorporate requisite data gathering into the Fire Inspection Database and online reports for the fire inspection program. Finally, we recommended that the bureau clarify for building/property managers the purposes of inspections conducted by the Fire Prevention Bureau and local fire companies under the Company Inspection Program, the testing of fire prevention systems by commercial inspection companies, and how often these inspections should take place.

Financial Audit of the City and County of Honolulu, State of Hawai'i, For the Fiscal Year ended June 30, 2008, Management Letter

Contract auditor, N&K CPAs, Inc. submitted its findings and recommendations for the financial audit of the City and County of Honolulu for FY 08 to the city council in April 2009. Its findings included errors in recordkeeping over capital assets, and inadequate monitoring of the

sufficiency of the financial assurance for the Waimanalo Gulch Landfill.

It was also reported that one finding from the FY 02 audit was still applicable in the FY 08 audit. Another finding from the FY 05 audit was pending a response from a state agency.

Actions Taken on Previous Recommendations

While management is responsible for addressing audit findings and recommendations and tracking their resolution status, *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 responses from the appropriate agencies regarding the status of the recommendations made in the four audits that were conducted by our office in the previous fiscal year (FY2007-08). It also includes comments (Actions Taken) made by the agencies to further describe their degree of compliance.

We are pleased to report that 18 of the 25 audit recommendations made in our four audits that were conducted in FY2007-08 have been implemented. This is equal to a 72 percent compliance rate. The other 7 recommendations made are pending implementation.

Actions Taken on Previous Recommendations

(Report Nos. 08-01, 08-02, 08-03, and 08-04)

Report Title: **Audit of the City's Planning, Design, and Construction of Skateboard Parks**

Report No.: 08-01

RECOMMENDATIONS	STATUS Check Appropriate Box			ACTIONS TAKEN
	P = Pending Implementation I = Implemented N = Not Implemented			
	P	I	N	
<p>The Department of Design and Construction should:</p> <p>1. Improve internal design-build practices, specifically:</p> <p>a. Develop policies and procedures specifically for design-build projects, from appropriate details to include in the requests for proposals to deadlines for all key phases of the project, from design to construction.</p>	X			DDC is developing design/build project procedures which will stipulate that the requests for proposals include appropriate project details and key project deadlines.
<p>b. Clarify the roles of all parties within the design-build contract. Provide open lines of communication through regular meetings with both the design firm and the construction contractor to ensure that both are operating in the city's interest.</p>	X			The design/build project procedures will clarify the roles of all parties to the design/build contract and maintain open lines of communication through various means, including periodic meetings. Other measures to foster mutual cooperation and teamwork to achieve the project's goals will also be considered.
<p>c. Develop specific RFP and contract guidelines for design-build projects and contractor oversight.</p>	X			The design/build project procedures will identify specific RFP and contract guidelines to the maximum extent that we believe will be feasible and beneficial to a wide range of project types.
<p>2. Develop criteria for future skateboard parks or other specialized sports facilities' site selection and development, including required preliminary studies, permits and components necessary for orderly project progression to include reasonable precautions against building potential <i>attractive nuisance</i> structures.</p>	X			DDC will consult with DPR and BFS to develop project criteria, including budgeting and prioritization, to serve as a template for the orderly implementation of the planned improvements from site selection through public opening of a project.

RECOMMENDATIONS	STATUS Check Appropriate Box			ACTIONS TAKEN
	P = Pending Implementation I = Implemented N = Not Implemented			
	P	I	N	
3. Develop guidelines to improve public and client agency notification of changes to particular projects to keep stakeholders apprised of changes that occur during construction.		X		DDC's current project procedures include client agency review of plans during the design phase and notification of major revisions during the construction phase. The client agency is also present at inspection of the project prior to completion. DDC will continue to work with the client agency to provide information to the public about a particular project as applicable.

Report Title: **Audit of the City's Electricity Costs, Consumption, and Management**
Report No.: 08-02

RECOMMENDATIONS	STATUS Check Appropriate Box			ACTIONS TAKEN
	P = Pending Implementation I = Implemented N = Not Implemented			
	P	I	N	
1. The mayor should:		X		Since 2005, the Mayor's Energy and Sustainability Task Force has been and will continue to work with City agencies towards containing electricity costs and reducing consumption.
a. Continue efforts to contain electricity cost and reduce consumption.				
b. Consider consolidating energy management duties under a single entity to ensure a citywide approach to managing electricity cost and consumption.		X		The management structure for energy conservation duties was addressed during the process to develop the Mayor's Energy and Sustainability Task Force.
c. Require the Mayor's Energy and Sustainability Task Force to develop an action plan for meeting the 10 percent reduction in electricity consumption for the city's existing public buildings between FY2006-07 and FY2016-17.		X		The goals and action plan are included in the Mayor's Energy and Sustainability Task Force Plan, most recently updated in April 2008, and available on the city website.

RECOMMENDATIONS	STATUS Check Appropriate Box			ACTIONS TAKEN
	P = Pending Implementation I = Implemented N = Not Implemented			
	P	I	N	
<p>2. The managing director should:</p> <p>a. Develop a monitoring strategy to ensure that all city agencies' cost and consumption saving goals are met if general funds are used to implement an electricity conservation program.</p>		X		A monitoring strategy is in place in which each city agency is responsible for keeping track of their own electricity cost and consumption and the agency cost and consumption are reviewed during the budgetary process.
<p>b. Consider implementing electricity management best practices which include, but are not limited to, reporting electricity management results to employees, providing training and recognizing those meeting electricity cost and consumption goals and objectives, and funding periodic electricity or billing audits.</p>		X		The City has implemented many best practices and will continue to pursue additional best practices and other energy management programs that are evaluated as beneficial to the City.
<p>c. Compile data and produce a comprehensive annual report on the city's overall electricity cost and consumption that identifies annual electricity cost and consumption by department, energy conservation projects implemented, comparative data showing the estimated and actual cost and consumption savings, justification for any significant increase or decrease in electricity consumption for the year, and any steps taken to reduce electricity cost and consumption. If actual cost and consumption data cannot be determined, the agency(ies) should provide an estimate and its methodology in calculating the estimate. The report should be transmitted to the city council.</p>	X			The City plans to comply with Bill 50 requiring an annual written report detailing electricity consumption and costs.

RECOMMENDATIONS	STATUS Check Appropriate Box			ACTIONS TAKEN
	P = Pending Implementation I = Implemented N = Not Implemented			
	P	I	N	
d. Examine design and construction's oversight of Johnson Controls Inc.'s performance contract, missing deliverables, and determine whether the contractor owes the city money.		X		Confirmation was received from DDC that contract oversight is up to date and Johnson Controls Inc. has met the energy savings as guaranteed in the contract for Honolulu Hale.
3. The Department of Budget and Fiscal Services should: a. Enforce provisions of its policies and procedures manual related to the purchase of <i>Energy Star</i> -rated products by amending its vendor agreements and ensuring that agencies provide evidence of purchases' <i>Energy Star</i> -rating where applicable.		X		<i>Energy Star</i> policy provisions have been and are being enforced.
b. Continue to provide city agencies with guidance in formulating electricity budgets.		X		Electricity cost guidance has been and continues to be provided to City agencies as part of the budgetary process.
4. The Department of Design and Construction should enforce all performance contract requirements, including annual monitoring and verification reports, and ensure that the city collects funds from contractors that do not meet electricity cost and consumption guarantees.		X		Between 2003 and 2007, Johnson Controls, Inc., (JCI), has met the energy savings as guaranteed in the contract for Honolulu Hale. JCI is currently preparing the energy savings report for calendar year 2008 for Honolulu Hale, the Fasi Municipal Building, and the Honolulu Police Department Headquarters.

RECOMMENDATIONS	STATUS Check Appropriate Box			ACTIONS TAKEN
	P = Pending Implementation I = Implemented N = Not Implemented			
	P	I	N	
The director of the Department of Environmental Services should:				
a. finalize Change Order Number 12, under the construction contract;		X		Change Order No. 12 completed.
b. ensure that Synagro fulfills its obligations to the city under the construction contract and then expedite closeout of the construction contract;		X		Construction closeout was Oct. 1, 2007 as per memorandum WTD 08-043 dated Sept. 26, 2008. Final construction contract cost was \$40,623,396.45
c. ensure completion of the biosolids reuse project including final submission of the written <i>Notification of Supplemental Environmental Project Completion</i> to the U.S. Environmental Protection Agency regarding completion of the beneficial sludge reuse supplemental environmental project as required in the 1995 consent decree;	X			Written Notification of SEP completion status to EPA is scheduled for January 31, 2010.
d. provide the city council with written annual status reports on the city's biosolids facility including total project cost for the Sand Island biosolids facility and closeout date of the Synagro construction contract, update on Synagro's revenue and non-revenue customers, revenue due to the city from biosolid pellets sales, tonnage landfilled, reused and sold, status of compliance with the consent decree requirement for completion of the beneficial sludge reuse supplemental environmental project including determination of issues, concerns, or penalties from EPA related to delays in meeting the consent decree's deadlines, and progress of the city's biosolids reuse program;	X			Written 2009 calendar year Annual Status report to City Council is scheduled for January 31, 2010.

RECOMMENDATIONS	STATUS Check Appropriate Box			ACTIONS TAKEN
	P = Pending Implementation I = Implemented N = Not Implemented			
	P	I	N	
e. ensure that Synagro fulfills its contractual responsibilities for the marketing, sales and reuse of pellets as soil amendment or plant fertilizer to more users; and		X		Synagro is currently in compliance with Operations Contract F92652 dated Feb. 26, 2002. A supplemental marketing, sales, & pellet reuse plan was submitted on Feb. 25, 2009.
f. pursue other initiatives and opportunities to minimize disposal of biosolid pellets in the landfill.		X		Synagro & City pursued minimizing biosolid pellet disposal into landfill, i.e., City Parks - Golf Course Management developing action plan for introducing biosolids pellets at golf courses with Environmental Services purchasing fertilizer spreader. Synagro implementing trial 20 lb - 1 cu. ft. bagging operations for commercial usage that potentially removes pellet landfill disposals. Synagro submitted supplemental action plan dated February 25, 2009.

Report Title: **Audit of the 2003-04 Mililani Curbside Recycling Pilot Project**
Report No.: 08-04

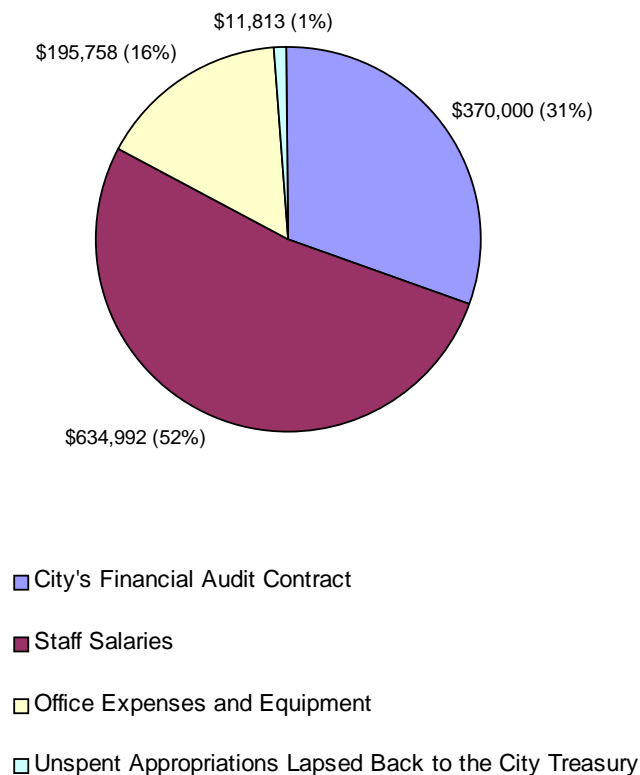
RECOMMENDATIONS	STATUS Check Appropriate Box			ACTIONS TAKEN
	P = Pending Implementation I = Implemented N = Not Implemented			
	P	I	N	
The director of the Environmental Services Department should:				
a. conduct curbside recycling pilot projects according to current ordinance requirements, including project design and reporting requirements, assessment of cost benefit, and implement best practices, as appropriate;		X		2007 curbside pilot project was conducted in accordance with applicable ordinance.
b. set up pilot projects independently, with adequate funding and staffing so that current contracts or operations are not impaired;		X		2007 curbside pilot project was adequately funded, staffed and supported by contracts.

RECOMMENDATIONS	STATUS Check Appropriate Box			ACTIONS TAKEN
	P = Pending Implementation I = Implemented N = Not Implemented			
	P	I	N	
c. not use pilot projects as a vehicle for unfunded administrative priorities; and		X		2007 curbside pilot project parameters were clearly communicated.
d. adhere to funding restrictions for use of pilot project funds, use of contract funds and operational funds, and seek council authorization, when appropriate.		X		2007 curbside pilot project budget was approved by city council.

FY2008-09 Appropriations and Expenditures

The Office of the City Auditor was appropriated a total of \$1,212,563 in FY2008-09. Of this total, \$370,000, or 31 percent was expended for the city's annual financial audit contract, which the auditor's office oversees for the council. The office's total appropriated operating budget was \$842,563, of which \$634,992 was expended for staff salaries and \$195,758 was expended for office operations and equipment. Approximately \$11,813 in unspent appropriations was returned back to the city treasury at the end of the fiscal year. Most of the unspent appropriations resulted from the difference between the estimated charges and the actual amount spent in connection with the relocation of the office to the James Campbell Building in Kapolei.

OCA FY2008-09 Application of Resources



OCA Staff Listing

Leslie I. Tanaka, City Auditor

- Retired on December 30, 2009
- 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, City and County 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, City and County 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

Wayne H. Kawamura, Senior 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

Roxane Orian, Senior 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

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
- Certified Fraud Examiner since 2009
- Senior Editor/Editor, Hawai'i Business Magazine, 2004 to 2005, 1992 to 1997
- Associate Analyst, Hawai'i State Auditor's Office, 2001 to 2004



James Campbell Building

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