

**OFFICE OF THE CITY AUDITOR  
CITY AND COUNTY OF HONOLULU**

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EDWIN S.W. YOUNG  
CITY AUDITOR

June 21, 2013

To: Council Chair Ernest Martin  
Councilmember Ikaika Anderson  
Councilmember Stanley Chang  
Councilmember Carol Fukuohaga  
Councilmember Breene Harimoto  
Councilmember Ann Kobayashi  
Councilmember Joey Manahan  
Councilmember Ron Menor  
Councilmember Kymberly Marcos Pine

Subject: **Annual Work Plan for FY2013-14 —Office of the City Auditor**

In accordance with the City Charter Section 3-502.1(c), we submit to the Honolulu City Council our plan of proposed audits for FY2013-14 as follows:

**Projects in Process**

- **Audit of the Real Property Assessment Division of the Department of Budget and Fiscal Services (Resolution 10-269)**
- **Audit of the Honolulu Authority for Rapid Transportation (HART) contracts and spending for Public Relations and Public Involvement Services (Resolution 12-149)**
- **Audit of the Environmental Services Wastewater Contracts and Procurement Practices (Resolution 12-150, CD1)**
- **Audit of the Department of Customer Services' Motor Vehicle, Licensing and Permits Program (Resolution 13-27)**
- **Audit of Funds Appropriated for Bicycle Projects (Resolution 10-297)**

**Charter Mandated Projects**

- **Comprehensive Annual Financial Report (CAFR).** Financial audit of the city and county financial statements for FY2013. Audit by external auditors under OCA contract. External audit includes:
  - **City and County of Honolulu – Public Transportation System - Bus and Paratransit Operations, Financial Statements and Supplemental Schedules, June 30, 2013**
  - **City and County of Honolulu – Sewer Fund Financial Statements, June 30, 2013**
  - **Financial Audit of the City and County of Honolulu for Fiscal Year Ended June 30, 2013 – Management Letter**
  - **Single Audit of Federal Financial Assistance Programs**

### Self-Initiated Projects

- **Service Efforts and Accomplishments (SEA) Report (FY 2013).** Report contains citywide and department specific statistics, information and data on city missions, goals, services and programs. Report quantifies inputs, outputs, performance measures, comparisons, and trends over five years. This is the fourth SEA for Honolulu. This project includes:
  - **National Citizen Survey (NCS)<sup>TM</sup>, City and County of Honolulu (2013).** Report quantifies citizen opinions and ratings for city services, programs, and priorities. This is the fourth citizen survey for Honolulu conducted in conjunction with the Honolulu SEA report.
  - **National Citizen Survey (NCS)<sup>TM</sup>, City and County of Honolulu (2013) Benchmark Report.** Report provides benchmark for citizen opinions of city services, programs, and priorities compared to national benchmarks and jurisdictions with populations over 300,000. This is the fourth benchmark report for Honolulu.
- **Audit Recommendations Status Report** of prior audit recommendations. Follow-up audit of outstanding audit recommendations.
- **Office of the City Auditor Annual Report**
- **Audit of the Honolulu Authority for Rapid Transportation (HART) Selected Expenditures and Operations**
- **Audit of Information Technology Operations, Security, Development, and Implementation**
- **Audit of Environmental Services Collection and Disposal Systems**
- **Audit of City Grants Recipients**
- **Audit of City Towing Operations**
- **Other projects as requested by the City Council**

### Ongoing Projects

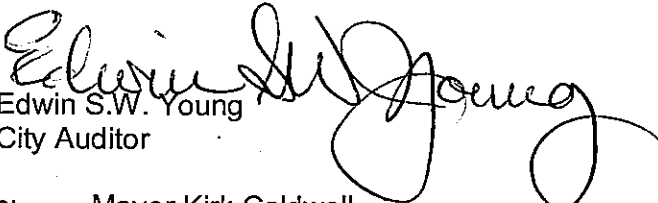
- **Audit of P-Card Purchases**

### Outstanding Council Resolutions

- **None**

We will continue to provide the Honolulu City Council and the public with information on city programs and operations in support of the openness and transparency in government initiatives. We will also continue the important work of pursuing accountability, efficiency, effectiveness, and economy in government operations for the City and County of Honolulu.

Sincerely,

  
Edwin S.W. Young  
City Auditor

c: Mayor Kirk Caldwell  
Ember Shinn, Managing Director  
Nelson Koyanagi, Director, Department of Budget and Fiscal Services  
Bernice Mau, City Clerk  
Charmaine Doran, Director, Office of Council Services