

EDWIN S.W. YOUNG
CITY AUDITOR

OFFICE OF THE CITY AUDITOR
CITY AND COUNTY OF HONOLULU

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June 16, 2011

To: Council Chair Nestor Garcia
Councilmember Ikaika Anderson
Councilmember Tom Berg
Councilmember Romy Cachola
Councilmember Stanley Chang
Councilmember Breene Harimoto
Councilmember Ann Kobayashi
Councilmember Ernest Martin
Councilmember Tulsi Gabbard Tamayo

Subject: **Proposed Annual Work Plan for FY2011-12—Office of the City Auditor**

In accordance with the City Charter Section 3-502.1(c), we submit to the Honolulu City Council our proposed work plan for FY2011-12 as follows:

Projects in Process

- **Audit of the City's Management Span of Control:** This audit will compare the existing organizational structure in a sample of five departments against current best practices. The audit objectives are to determine if opportunities exist for improving the economy, efficiency, and effectiveness of the sampled departments, and to determine if cost savings are possible.
- **Audit of the Tax Delinquency Collection Program of the Department of Budget and Fiscal Services.** Fieldwork is underway.
- **Audit of City's Current Fleet of Ambulances (Resolution 09-86).** Fieldwork is underway.
- **Audit of the Policies and Procedures Relating to the Honolulu City Council's Annual Contingency Allowance (Resolution 10-73).** Preliminary survey underway.

Self-Initiated and Charter Mandated Projects

- **Service Efforts and Accomplishments (SEA) Report (FY 2011).** Report contains city wide 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 second SEA for Honolulu. This project includes:
 - **National Citizen Survey (NCS)TM, City and County of Honolulu (2011).** Report quantifies citizen opinions and ratings for city services, programs, and priorities. This is the second citizen survey for Honolulu conducted in conjunction with the Honolulu SEA report.
 - **National Citizen Survey (NCS)TM, City and County of Honolulu (2011) 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 second benchmark report for Honolulu.

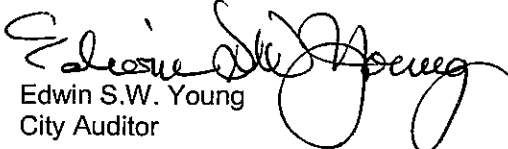
- **Comprehensive Annual Financial Report (CAFR).** Financial audit of city and county financial statements for FY2011. Audit by external auditors under OCA contract. External audit includes:
 - **City and County of Honolulu - Public Transportation System - Bus and Paratransit Operations,** Financial Statements and Supplemental Schedules, June 30, 2011.
 - **City and County of Honolulu – Sewer Fund Financial Statements, June 30, 2011.**
 - **Financial Audit of the City and County of Honolulu for Fiscal Year Ended June 30, 2011 - Management Letter.**
 - **Single Audit of Federal Financial Assistance Programs.**
- **Audit Recommendations Status Report** of prior audit recommendations. Follow-up audit of outstanding audit recommendations.
- Office of City Auditor Annual Report.
- Monitoring of the Impact of Furloughs on City Operations and Performance (on-going).
- Audit of City Established Non-profits (on-going)
- Audit of the Honolulu Authority for Rapid Transit (HART) Expenditures and Operations
- Audit of Asian-Pacific Economic Coordination (APEC) Costs.
- Audit of Process for Handling Contract Bid and Award Protests
- Audit of P-Card Purchases
- Audit of Information Technology Operations, Security, Development, and Implementation

Outstanding Council Resolutions

- Audit of Lobbying Activities of the Board of Water Supply (Resolution 09-243)
- Audit of the Real Property Assessment Division of the Department of Budget and Fiscal Services (Resolution 10-269)
- Audit of Funds Appropriated for Bicycle Projects (Resolution 10-297)
- Audit of DPR Camping Operations (Resolution 11-46)

We will continue to provide the Honolulu City Council and the public with information on city programs and operations. We will also continue the important work of pursuing greater accountability, efficiency and effective government operations for the City and County of Honolulu.

Sincerely,


Edwin S.W. Young
City Auditor

c: Mayor Peter Carlisle
Douglas Chin, Managing Director
Michael Hansen, Director, Department of Budget and Fiscal Services
Office of the City Clerk