

EDWIN S.W. YOUNG
CITY AUDITOR

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

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July 16, 2012

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

Subject: **Proposed Annual Work Plan for FY2012-13—Office of the City Auditor—
Amendment No. 1**

This is to amend my office's work plan for FY2012-13 that was submitted to you on June 14, 2012. We have added an audit of the Honolulu Authority for Rapid Transportation (HART) contracts and spending for public relations and public involvement services – Resolution 12-149, and an audit of the Environmental Services wastewater contracts and procurement practices – Resolution 12-150, CD1.

As such, my amended work plan is as follows:

Projects in Process

- **Audit of the Policies and Procedures Relating to the Honolulu City Council's Annual Contingency Allowance (Resolution 10-73)**
- **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)**

Charter Mandated Projects

- **Comprehensive Annual Financial Report (CAFR).** Financial audit of city and county financial statements for FY2012. 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, 2012.**
 - **City and County of Honolulu – Sewer Fund Financial Statements, June 30, 2012.**

- **Financial Audit of the City and County of Honolulu for Fiscal Year Ended June 30, 2012 - Management Letter.**
- **Single Audit of Federal Financial Assistance Programs.**

Self-Initiated Projects

- **Service Efforts and Accomplishments (SEA) Report (FY 2012).** 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 third SEA for Honolulu. This project includes:
 - **National Citizen Survey (NCS)TM, City and County of Honolulu (2012).** Report quantifies citizen opinions and ratings for city services, programs, and priorities. This is the third citizen survey for Honolulu conducted in conjunction with the Honolulu SEA report.
 - **National Citizen Survey (NCS)TM, City and County of Honolulu (2012) 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 third 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 Transit (HART) Expenditures and Operations**
- **Audit of Information Technology Operations, Security, Development, and Implementation**
- **Audit of City Transit and Paratransit Programs**
- **Audit of Management of City Capital Projects**

Other Projects as Requested by City Council

- Resolution 12-149 requesting an audit of the Honolulu Authority for Rapid Transportation (HART) contracts and spending for public relations and public involvement services.
- Resolution 12-150, CD1 requesting an audit of the Environmental Services wastewater contracts and procurement practices.

Ongoing Projects

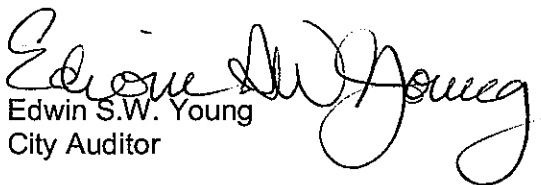
- **Audit of City Established Non-profits**
- **Audit of P-Card Purchases**

Outstanding Council Resolutions

- **Audit of Lobbying Activities of the Board of Water Supply (Resolution 09-243)**
(Recommend dropping)

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