

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

1001 KAMOKILA BOULEVARD, SUITE 216, KAPOLEI, HAWAII 96707 / PHONE: (808) 768-3134 / FAX: (808) 768-3135

EDWIN S.W. YOUNG  
CITY AUDITOR

August 13, 2014

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

Subject: **Proposed Annual Work Plan for FY2014-15 —Office of the City Auditor**

In accordance with the City Charter Section 3-502.1(c), we submit to the Honolulu City Council our preliminary plan of proposed audits for FY2014-15 as follows:

**Projects in Process**

- **Comprehensive Management and Performance Audit of the Board of Water Supply (Resolution 13-301, FD1)**
- **Audit of the Department of Customer Services' Motor Vehicle, Licensing and Permits Program (Resolution 13-27)**
- **Audit of the Environmental Services Wastewater Contracts and Procurement Practices (Resolution 12-150, CD1)**
- **Audit of Funds Appropriated for Bicycle Projects (Resolution 10-297)**

**Charter Mandated Projects**

- **Comprehensive Annual Financial Report (CAFR).** Financial audit of city and county financial statements for FY2014. 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, 2014**
  - **City and County of Honolulu – Sewer Fund Financial Statements, June 30, 2014**
  - **Financial Audit of the City and County of Honolulu for Fiscal Year Ended June 30, 2014 – Management Letter**
  - **Single Audit of Federal Financial Assistance Programs**

### **Self-Initiated Projects**

- **Service Efforts and Accomplishments (SEA) Report (FY 2014).** 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 fifth SEA for Honolulu. This project includes:
  - National Citizen Survey (NCS)<sup>™</sup> City and County of Honolulu (2014) Community Livability Report
  - National Citizen Survey (NCS)<sup>™</sup> City and County of Honolulu (2014) Dashboard Summary of Findings Report
  - National Citizen Survey (NCS)<sup>™</sup> City and County of Honolulu (2014) Trends Over Time Report
  - National Citizen Survey (NCS)<sup>™</sup> City and County of Honolulu (2014) Technical Appendices
  - Citizen-Centric Report
- **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 the Information Technology Department Procurement Practices and Policies**
- **Audit of Environmental Services Collection and Disposal Systems**
- **Audit of City Grants Recipients**
- **Audit of City Towing Operations**

### **Ongoing Projects**

- **Audit of P-Card Purchases**

### **Outstanding Council Resolutions**

- **Audit of the City's Paratransit Service (Resolution 14-69, FD1)**

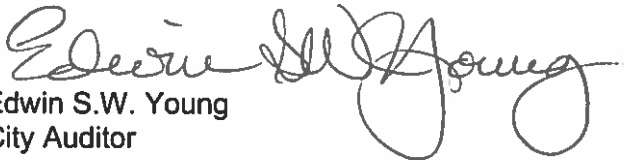
### **Other Projects**

- **Peer review of Wayne County, Michigan**
- **Peer review of the City of Palo Alto, CA**
- **Other projects as requested by the Honolulu City Council**

Honolulu City Council  
August 13, 2014  
Page 3 of 3

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  
Office of the City Clerk