

**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

July 9, 2015

To: Council Chair Ernest Martin  
Councilmember Ikaika Anderson  
Councilmember Brandon Elefante  
Councilmember Carol Fukunaga  
Councilmember Ann Kobayashi  
Councilmember Joey Manahan  
Councilmember Ron Menor  
Councilmember Trevor Ozawa  
Councilmember Kymberly Marcos Pine

Subject: **Annual Work Plan for FY2015-16 —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 FY2015-16 as follows:

**Projects in Process**

- Audit of the Environmental Services Wastewater Contracts and Procurement Practices (Resolution 12-150, CD1). Draft report in progress. This audit incorporates Audit of Environmental Services Collection and Disposal Systems and selected consent decree projects.
- Audit of the City's Information Technology Security and Risk Management. Field work in progress.
- Audit of the City's Para-transit Service (Resolution 14-69, FD1). Preliminary survey in process.
- Audit of the Honolulu Rail Transit Project (Resolution 15-90). Preliminary survey in process.

**Charter Mandated Projects**

- Comprehensive Annual Financial Report (CAFR). Financial audit of city and county financial statements for FY2015. Audit by external auditors under OCA contract is underway. External audit includes:
  - City and County of Honolulu – Public Transportation System - Bus and Paratransit Operations, Financial Statements and Supplemental Schedules, June 30, 2015
  - City and County of Honolulu – Sewer Fund Financial Statements, June 30, 2015
  - Financial Audit of the City and County of Honolulu for Fiscal Year Ended June 30, 2015 – Management Letter
  - Single Audit of Federal Financial Assistance Programs

**Self-Initiated Projects**

- Service Efforts and Accomplishments (SEA) Report (FY 2015). 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 sixth SEA for Honolulu. This project includes:
  - National Citizen Survey (NCS)<sup>™</sup> City and County of Honolulu (2015) Community Livability Report
  - National Citizen Survey (NCS)<sup>™</sup> City and County of Honolulu (2015) Dashboard Summary of Findings Report
  - National Citizen Survey (NCS)<sup>™</sup> City and County of Honolulu (2015) Trends Over Time Report
  - National Citizen Survey (NCS)<sup>™</sup> City and County of Honolulu (2015) Technical Appendices
- Citizen-Centric Report 2015
- Audit of City Sewer, Refuse Collection, and Disposal Charges
- Review of City Fire Operations
- Review of City Public Building and Electrical Maintenance
- Audit of City Grants Recipients
- Audit Recommendations Status Report. Follow-up of prior outstanding audit recommendations.
- Audit of P-Card Purchases. Ongoing review of FY2015/FY2016 p-card purchases.
- Office of the City Auditor Annual Report

**Outstanding Council Resolutions**

- None

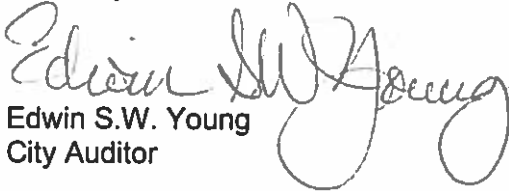
**Other Projects**

- Peer review of Office of the City Auditor, Honolulu
- Peer review of Clark County, Nevada
- Other projects as requested by the Honolulu City Council

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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,

A handwritten signature in cursive script that reads "Edwin S.W. Young". The signature is written in black ink and is positioned above the printed name and title.

Edwin S.W. Young  
City Auditor

c: Mayor Kirk Caldwell  
Roy Amemiya, Jr., Managing Director  
Nelson Koyanagi, Jr., Director, Department of Budget and Fiscal Services  
Office of the City Clerk