



EDWIN S.W. YOUNG
CITY AUDITOR

OFFICE OF THE CITY AUDITOR
CITY AND COUNTY OF HONOLULU

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June 13, 2018

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 FY2018-19 —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 FY2018-19 as follows:

Projects in Process

- Audit of the Honolulu Authority for Rapid Transportation (HART) (Resolution 17-199, CD1)
- Audit of Use and Impacts of Single-Use Food Service Containers and Single-Use Plastic Bags (Resolution 18-35, CD1)
- Audit of Department of Enterprise Services Zoo Operations
- Audit of City Grants in Aid Recipients and Program

Charter Mandated Projects

- Comprehensive Annual Financial Report (CAFR). Financial audit of city and county financial statements for FY2018. 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, 2018
 - City and County of Honolulu – Sewer Fund Financial Statements, June 30, 2018
 - Financial Audit of the City and County of Honolulu for Fiscal Year Ended June 30, 2018 – Management Letter
 - Single Audit of Federal Financial Assistance Programs

Self-Initiated Projects

- Service Efforts and Accomplishments (SEA) Report (FY 2018). 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 ninth SEA for Honolulu. This project includes:
 - National Citizen Survey (NCS)TM City and County of Honolulu (2018) Community Livability Report
 - National Citizen Survey (NCS)TM City and County of Honolulu (2018) Dashboard Summary of Findings Report
 - National Citizen Survey (NCS)TM City and County of Honolulu (2018) Trends Over Time Report
 - National Citizen Survey (NCS)TM City and County of Honolulu (2018) Technical Appendices
- Citizen-Centric Report 2018
- Office of the City Auditor Annual Report
- Audit of Planning, Permitting, and Enforcement of Construction Ordinances
- Audit of Honolulu Fire Department Operations and Practices
- Audit of City Towing Contracts
- Follow-up Audit of Real Property Assessment and Delinquent Tax Collections (Report No. 12-03 and No. 13-02)
- Follow-up Audit of Hanauma Bay Nature Preserve Fund (Report No. 07-02)
- Follow-up Audit of Honolulu Liquor Commission (Report No. 05-02)
- Ongoing Audit of P-Card Purchases

Other Projects

- Other projects as requested by the Honolulu City Council

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