



EDWIN S.W. YOUNG
CITY AUDITOR

OFFICE OF THE CITY AUDITOR

City and County of Honolulu

State of Hawai'i

April 2, 2018

The Honorable Ernest Y. Martin, Chair
and Members
Honolulu City Council
530 South King Street, Room 202
Honolulu, Hawai'i 96813

Subject: **Office of the City Auditor's Quarterly Report as of March 31, 2018**

This report provides the Honolulu City Council with an update on the activities of the Office of the City Auditor (OCA) and summarizes our Fiscal Year 2017-18 Work Plan activities.

Projects Completed

- **Service Efforts and Accomplishments (SEA) Report (FY 2017).** Report contains citywide 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 eighth SEA report for Honolulu. Report issued March 2018.
- **Citizen-Centric Report Fiscal Year 2017.** Report issued March 2018.
- **National Citizen Survey (NCS) Results.** Report issued February 2018. This project includes:
 - **National Citizen Survey (NCS) City and County of Honolulu (2017) Community Livability Report.**
 - **National Citizen Survey (NCS) City and County of Honolulu (2017) Dashboard Summary of Findings Report.**
 - **National Citizen Survey (NCS) City and County of Honolulu (2017) Trends Over Time Report.**
 - **National Citizen Survey (NCS) City and County of Honolulu (2017) Technical Appendices.**
- **Comprehensive Annual Financial Report (CAFR).** Financial audit of city and county financial statements for FY2017. Audit by external auditors under OCA contract was released in December 2017. External audit includes:
 - **City and County of Honolulu - Public Transportation System - Bus and Paratransit Operations, Financial Statements and Supplemental Schedules, June 30, 2017.**
 - **City and County of Honolulu - Sewer Fund Financial Statements, June 30, 2017.**
- **Audit of the City's Recycling Program (Resolution 15-315).** Report issued October 2017
- **Audit of the City's Homeless Programs.** Report issued September 2017.
- **Audit of the City's Bulky Item Collection Service.** Report issued August 2017.

- **Office of the City Auditor Annual Report.** Report issued August 2017.
- **Audit of the City's Section 8 Tenant-Based Assistance Program** (Resolution 15-281, CD1). Report issued July 2017.

Projects in Process

- **Audit of Honolulu Authority for Rapid Transportation (HART) (Follow-Up)** (Resolution 17-199, CD1). Preliminary survey started.
- **Audit Recommendations Status Report.** Follow-up of prior outstanding audit recommendations. Draft report in process.
- **Audit of Department of Parks and Recreation Services - Key Performance Metrics.** Draft report sent to management for discussion.
- **Audit of Department of Enterprise Services Operations – Honolulu Zoo.** Preliminary survey underway.
- **Request for Proposals (RFP) for new CAFR contract released December 2017.** Bids received January 31, 2018. RFP amended. Best and Final Offer (BAFO) due April 2, 2018.
- **Comprehensive Annual Financial Report (CAFR)** related reports completed and given to management for responses. The Federal Transit Administration audit report will impact management responses.
 - **Financial Audit of the City and County of Honolulu for Fiscal Year Ended June 30, 2017 - Management Letter.**
 - **Single Audit of Federal Financial Assistance Programs.**

Projects Not Started, Suspended, or Dropped

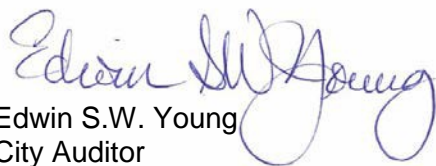
- **Review of City Grants Recipients**
- **Audit of P-Card Purchases.** Ongoing review of p-card purchases.
- **Audit of the Honolulu Ethics Commission** (Resolution 16-164, CD1). Dropped per consultation with Department of the Corporation Counsel.

Outstanding Council Resolutions

- **Review the Use and Impacts of Single-Use Food Service Containers and Single-Use Plastic Bags** (Resolution 18-35, CD1). Audit of city plastic bag and container program.

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.

Respectfully Submitted,



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
Glen Takahashi, City Clerk
Jim Williston, Director, Office of Council Services