



EDWIN S.W. YOUNG
CITY AUDITOR

OFFICE OF THE CITY AUDITOR

City and County of Honolulu

State of Hawai'i

October 6, 2017

The Honorable Ron Menor, 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 September 30, 2017**

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 (from FY 2017 work plan)

- **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 the City's Recycling Program (Resolution 15-315).** Final draft sent to management for formal, written management response.
- **Audit Recommendations Status Report.** Follow-up of prior outstanding audit recommendations.
- **Audit of Department of Parks and Recreation Services - Key Performance Metrics.** Preliminary survey underway.
- **Audit of Department of Enterprise Services Operations – Honolulu Zoo.** Preliminary survey underway.
- **Comprehensive Annual Financial Report (CAFR).** Financial audit of city and county financial statements for FY2017. 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, 2017.**
 - **City and County of Honolulu - Sewer Fund Financial Statements, June 30, 2017.**

- **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.**
- **Service Efforts and Accomplishments (SEA) Report (FY 2017).** 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 eighth SEA for Honolulu. 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.**
- **Citizen-Centric Report 2017.**

Projects Not Started or Suspended

- **Review of City Grants Recipients**
- **Review of City Plastic Bag Program**
- **Audit of P-Card Purchases.** Ongoing review of p-card purchases.
- **Audit of the Honolulu Ethics Commission** (Resolution 16-164, CD1).
- **Audit of the Honolulu Authority for Rapid Transportation (HART) (Follow-Up).** Replaced with Resolution 17-199, CD1.

Outstanding Council Resolutions

- **Follow-Up Audit of HART** (Resolution 17-199, CD1)

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