



EDWIN S.W. YOUNG
CITY AUDITOR

OFFICE OF THE CITY AUDITOR

City and County of Honolulu

State of Hawai'i

January 11, 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 December 31, 2016**

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 2016-17 Work Plan activities.

Projects Completed

- **Comprehensive Annual Financial Report (CAFR).** Financial audit of city and county financial statements for FY2016. Audit results by external auditors under OCA contract completed. CAFR issued December 2016.
- **City and County of Honolulu - Public Transportation System - Bus and Paratransit Operations, Financial Statements and Supplemental Schedules, June 30, 2016.** Report issued December 2016.
- **City and County of Honolulu - Sewer Fund Financial Statements, June 30, 2016.** Report issued December 2016.

Projects in Process

- **Audit of the City's Section 8 Tenant-Based Assistance Program** (Resolution 15-281, CD1). Fieldwork completed. Draft report in process.
- **Audit of the City's Recycling Program** (Resolution 15-315). Fieldwork in process.
- **Audit of How Domestic Violence Cases Are Handled, Processed, and Resolved by the City** (Resolution 16-1). Fieldwork incomplete due to Prosecuting Attorney Office delays in responding to data requests.
- **Audit of the City's Bulky Item Collection Service.** Fieldwork in process.
- **Audit of the City's Homeless Programs.** Fieldwork completed. Draft report underway.
- **Audit of the Honolulu Ethics Commission** (Resolution 16-164, CD1). Request for proposals issued. Evaluation team is evaluating the proposals received.
- **Service Efforts and Accomplishments (SEA) Report (FY 2016).** 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 seventh SEA for Honolulu. Fieldwork is underway.

- **National Citizen Survey supplemental reports to SEA:**
 - **National Citizen Survey (NCS) City and County of Honolulu (2016) Community Livability Report**
 - **National Citizen Survey (NCS) City and County of Honolulu (2016) Dashboard Summary of Findings Report**
 - **National Citizen Survey (NCS) City and County of Honolulu (2016) Trends Over Time Report**
 - **National Citizen Survey (NCS) City and County of Honolulu (2016) Technical Appendices**

Citizen questionnaires received. NCS analysis and statistical projections of results underway.

- **Financial Audit of the City and County of Honolulu for Fiscal Year Ended June 30, 2016 - Management Letter.** Draft report in progress.
- **Single Audit of Federal Financial Assistance Programs.** Draft report in progress.

Projects Not Started or Suspended

- **Citizen-Centric Report 2016**
- **Review of City Fire Operations**
- **Review of City Public Building and Electrical Maintenance**
- **Audit of City Grants Recipients**
- **Audit of P-Card Purchases.** Ongoing review of FY2016/FY2017 p-card purchases.
- **Audit of the Honolulu Authority For Rapid Transportation (HART) (Follow-Up)**
- **Audit Recommendations Status Report.** Follow-up of prior outstanding audit recommendations.
- **Audit of the Environmental Services Wastewater Contracts and Procurement Practices (Resolution 12-150, CD1) related to Synagro and Beachwalk projects.**
- **Office of the City Auditor Annual Report**

Outstanding Council Resolutions

- None

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
 Charmaine Doran, Director, Office of Council Services