



# OFFICE OF THE CITY AUDITOR

*KE KE'ENA O KA LUNA HŌ'OIA*

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July 1, 2024

To: Council Chair Tommy Waters  
Councilmember Radiant Cordero  
Councilmember Tyler Dos Santos-Tam  
Councilmember Esther Kia'āina  
Councilmember Val Okimoto  
Councilmember Calvin Say  
Councilmember Augie Tulba  
Councilmember Andria Tupola  
Councilmember Matt Weyer

Subject: Office of the City Auditor Annual Work Plan for FY 2024-25

In accordance with the Revised Charter of Honolulu, Section 3-502.1(c), we submit to the Honolulu City Council our plan of proposed audits for FY 2024-25 as follows:

## **Audits in Process**

These audits are currently underway and are scheduled to be completed in FY 2024-25:

- Audit of the Honolulu Police Commission
- Audit of Select American Rescue Plan Act (ARPA) Programs and Expenditures
- Audit of Preliminary Skyline Operations
- Follow-up on Recommendations from Report No. 19-03, Audit of the Permitting and Inspection of Large Detached Dwellings, Resolution 18-223, FD1 (November 2019)
- Follow-up on Recommendations from Report No. 20-04, Audit of the Department of Parks and Recreation's Expenditures and Maintenance Priorities, Resolution 19-91, CD1 (June 2020)
- Follow-up on Recommendations from Report No. 20-06, Audit of Neal S. Blaisdell Ticket Sales Operations, Resolution 19-264 (November 2020)

## **City Charter Mandated Audits**

The following financial audits are performed by external auditors under Office of the City Auditor contract:

- Annual Comprehensive Financial Report (ACFR) – Audit of city and county financial statements for FY 2024
- City and County of Honolulu – Public Transportation System (Bus and Paratransit Operations) Financial Statements and Supplemental Schedules, June 30, 2024
- City and County of Honolulu – Sewer Fund Financial Statements, June 30, 2024
- Single Audit of Federal Financial Assistance Programs

- Financial Audit of the City and County of Honolulu for Fiscal Year Ended June 30, 2024 – Management Letter (if applicable)

### **Proposed Self-Initiated Audits and Reports**

Self-initiated projects are conducted as time and resources permit. These projects may be superseded by city council-initiated audits and engagements:

- Audit of the Office of Economic Revitalization
- Audit of Select City Capital Improvement Program Processes
- Audit of Select City Special Funds
- Follow-up on Recommendations from Report No. 19-06, Audit of the Department of Enterprise Services Operations - Honolulu Zoo (December 2019)
- Follow-up on Recommendations from Report 20-08, Audit of the City's Bikeshare Program, Resolution 19-290 (December 2020)
- National Community Survey (NCS)<sup>TM</sup>
- Citizen-Centric Report FY 2024
- Office of the City Auditor Annual Report FY 2024

### **Other Projects**

- Other projects as requested by the Honolulu City Council

The Office of the City Auditor 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 the economy in government operations for the City and County of Honolulu.

Sincerely,



Arushi Kumar  
City Auditor

c: Rick Blangiardi, Mayor  
Michael D. Formby, Managing Director  
Krishna Jayaram, Deputy Managing Director  
Andrew Kawano, Director, Department of Budget and Fiscal Services  
Office of the City Clerk