Office of the City Auditor

City and County of Honolulu
State of Hawai‘i

Annual Report FY2020-21

August 2021

Office of the City Auditor
City and County of Honolulu
State of Hawai‘i

The Office of the City Auditor's mission is to promote honest, efficient, effective, and fully accountable city government.

The Honorable Members of the Honolulu City Council:

We are pleased to submit the Annual Report of the Office of the City Auditor (OCA) for FY 2020-21. Through our independent assessments and reporting on city operations and services, we hope to identify ways to strengthen public accountability and improve the efficiency and effectiveness of city government.

Despite the continuing challenges of the COVID-19 pandemic, OCA produced independent and objective audit reports for the legislative branch, executive branch, and the public. These value-added reports help to foster accountability and provide agency management with a roadmap for improvement.

I trust that our reports have been beneficial to you in your efforts to manage city resources during these challenging times.

Aloha,

Troy Shimasaki
Acting City Auditor

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2021: Year in Review

While navigating the second Stay at Home/Work From Home order issued by the mayor in August 2020, the Office of the City Auditor (OCA) continued to work hard on the projects planned for Fiscal Year 2021. Although it was a busy year, OCA staff strived to enhance their professionalism by obtaining certifications, supporting the work of professional organizations, and mentoring college students in our efforts to promote government auditing as a career.

OCA issued the following reports in fiscal year 2021:

Report No.	Title
20-05	Follow-Up on Recommendations from Report No. 16-03, Audit of the Honolulu Authority for Rapid Transportation
20-06	Audit of Neal S. Blaisdell Ticket Sales Operations, Resolution 19-264
20-07	Audit of the Honolulu Police Department's Policies, Procedures, and Controls, Resolution 19-255
20-08	Audit of the City's Bikeshare Program, Resolution 19-290
20-09	Audit of the Department of the Prosecuting Attorney's Policies, Procedures, and Controls, Resolution 19-255
21-01	Follow-Up on Recommendations From Report No. 17-03, Audit of the City's Section 8 Tenant-Based Assistance Program
21-02	Follow-Up on Recommendations From Report No. 17-05, Audit of Housing First, Community Assistance Program, and Hale Mauliola Homeless Programs
21-03	Follow-Up on Recommendations From Report No. 17-02, Audit of How Domestic Violence Cases are Handled, Processed, and Resolved
N/A	FY 2020 National Community Survey
N/A	Citizen-Centric Report for 2020
N/A	OCA Annual Report for FY 2020

In addition to conducting performance and follow-up audits, OCA continues to administer the charter-mandated audit of the city's financial statements. Accuity LLP, an external accounting firm, completed the following audits for the fiscal year ending June 30, 2020:

- Comprehensive Annual Financial Report;
- Public Transportation System – Bus and Paratransit Operations Financial Statement;
- Sewer Fund Financial Statements; and
- Single Audit of Federal Financial Assistance Programs.

A Management Letter was not issued for fiscal year 2020.

2021: Year in Review (continued)

OCA staff continue to enhance their professionalism by obtaining certifications, attending online conferences, and participating in webinars hosted by professional organizations. Staff earned a Certified Fraud Examiner credential from the Association of Certified Fraud Examiners (ACFE) and a Certified Internal Controls Auditor designation from the Institute of Internal Controls (IIC). Staff served on national committees for the Association of Local Government Auditors (ALGA) and also judged peer audit reports for the association's prestigious Knighton Awards. OCA personnel also served as board members and committee chairs for the Association of Government Accountants (AGA) Hawai'i Chapter. Additionally, staff maintained their memberships and continued to support the government auditing profession through the ACFE, AGA, ALGA, IIC, Institute for Internal Auditors, and ISACA.

As we continue our efforts to promote government public service as a career, OCA staff participated in the inaugural Mentor/Coach program for the University of Hawai'i's School of Accountancy. The program provides an opportunity for students to connect and learn from accounting and auditing professionals. Staff also participated in *Talk Story* sessions with the UH Manoa Accounting Club and Beta Alpha Psi.

We will continue to fulfill our mission of promoting honest, efficient, effective, and fully accountable city government through our audit work and value-added reports.

Summary of Reports to Council

This section summarizes the reports completed in FY2020-21.

Follow-Up on Recommendations from Report No. 16-03, Audit of the Honolulu Authority for Rapid Transportation; Report No. 20-05, September 2020
http://www.honolulu.gov/rep/site/oca/oca_docs/Final_Report_HART_Followup_on_Recommendations_print_to_pdf.pdf

The original audit, released in April 2016, was conducted pursuant to City Council Resolution 15-90, which requested the city auditor to conduct an audit of the Honolulu rail transit project. The audit made 18 recommendations to improve HART's planning, management, and operations. In January 2019, we issued a follow-up audit as requested by City Council Resolution 17-199, CD1. In that follow-up audit, Report No. 19-01, HART reported that it had addressed or completed 14 of the 18 recommendations and others were under consideration. However, a preliminary review found that 16 recommendations were in process, 1 had been resolved, and 1 had not been implemented. Due to time constraints, we were unable to conduct a thorough assessment of recommendations implemented, but made a commitment to conduct a more thorough examination at a later date.

The objective of this follow-up audit was to meet that outstanding obligation and report on the status of the 18 recommendations made in Report No. 16-03. We found that 12 recommendations were *completed*, 3 were *resolved*, and 3 are *in process.*

Completed	Resolved	In Process	Not Started	Dropped
12	3	3	--	--
Agency has sufficiently implemented the audit recommendation.	Although agency did not implement the audit recommendation, it implemented an alternative solution that sufficiently addressed the applicable audit finding or risk.	Agency started or has partially implemented the audit recommendation.	Agency has not begun implementation of the recommendation.	Agency has no plan to implement the recommendation; the risk associated with the recommendation no longer exists, or is no longer applicable.

Audit of Neal S. Blaisdell Ticket Sales Operations, Resolution 19-264; Report No. 20-06, November 2020
http://www.honolulu.gov/rep/site/oca/oca_docs/Final_Report_Audit_of_NBC_Ticket_Sales_Operations_Reso_19-264.pdf

The Department of Enterprise Services operates and maintains all events held at the Neal S. Blaisdell Center (Blaisdell). Honolulu residents brought up complaints that tickets for several high demand events held at the Blaisdell sold out almost immediately, resulting in frustrated city residents complaining that online ticket sales were only available for purchase through secondary resale websites for sometimes double (or more) the face value of the event ticket price. In response

to the complaints, the City Council adopted Resolution 19-264 requesting the City Auditor to conduct an audit to evaluate the department's ticket sales process for admission events held at the Neal S. Blaisdell Center. The objectives of the audit were to: evaluate the Department of Enterprise Services' process for ticket sales for all admission events held at the Neal S. Blaisdell Center; assess the city's contract with Ticketmaster to determine if the services provided meet local, state and federal guidelines, laws, and regulations as it pertains to ticket sale accessibility to admission events held at the Neal S. Blaisdell Center; and provide recommendations for improving local residents' access to high demand events held at the Neal S. Blaisdell Center. We found that the Department of Enterprise Services does not have effective policies and procedures in place to actively track and monitor ticket sales to ensure local residents have priority access to ticket sales. Specifically, we found that 1) insider holds and presales reduced the number of tickets available to the general public and restricts accessibility for local residents; 2) robot sales and bulk online sales do not have a significant impact on local ticket sales and availability; 3) the ticket event industry is not federally regulated and currently there are no state or local guidelines that address ticket sales and accessibility to local residents; and 4) the Department of Enterprise Services management does not exercise its authority to promote local accessibility through co-promotional agreements and the proper use and implementation of geo limiting ticket sales.

Audit of the Honolulu Police Department's Policies, Procedures, and Controls, Resolution 19-255, Report No. 20-07, December 2020
http://www.honolulu.gov/rep/site/oca/oca_docs/Audit_of_HPDs_Policies_Procedures_and_Controls_Final_Report.pdf

This audit was conducted pursuant to City Council Resolution 19-255 (2019), which requested the city auditor to conduct a performance audit of the Honolulu Police Department's (HPD) policies, procedures and controls. The city council had concerns that recent events within the department, including patterns of corruption, misconduct, retaliation, favoritism, and abuses of power, should have been evident to management and personnel long before they were brought to light by media reports and the indictments and convictions of the former police Chief Louis Kealoha and his former wife, deputy prosecuting attorney, Katherine Kealoha. The city council found it in the public interest to review and assess the sufficiency of HPD's existing policies, procedures, and controls to prevent similar misconduct, retaliation, favoritism, and abuses of power in the future; to determine whether it complied with their existing policies, procedures, and controls; and to provide recommended improvements and corrective measures for its policies, procedures, and controls so as to minimize future managerial and operational breakdowns.

We found that while HPD's complaint investigation and review process is well-designed and controlled, it does not use feedback information produced by its review to consider or make responsive, proactive management changes in order to prevent misconduct or reduce complaints. The complaint data identifies common areas of misconduct, themes, trends, and risks that can be useful to focus training or management intervention. With better monitoring and reporting of this information, the department would have the ability to develop insights from the information and consider measures to raise awareness and potentially prevent misconduct, including providing appropriate training to address these emerging concerns or risks of misconduct.

Information derived from review of officer complaints and discipline outcomes indicates that there is significant contribution of personal misuse of alcohol and drugs, violence against and harassment of women, harassment and threatening behavior in confrontations. Although the department has prioritized domestic violence for active management and preventive outcomes, it should also consider prioritizing other known areas which fuel complaints and serious misconduct for early recognition and intervention. The department should also determine appropriate criteria for addressing these problem behaviors before they manifest as or contribute serious misconduct.

Training and early intervention systems are used by police departments to identify, respond to and prevent officer misconduct. The department currently prioritizes ethics and integrity training in its strategic plan and is in the process of implementing a new training program for ethics and integrity called EPIC (Ethical Police Is Courageous), which emphasizes preventive peer intervention to reduce misconduct. While the training is currently being rolled out, prevention outcomes regarding misconduct and complaints are currently unknown.

Additionally, the department has not administered its employee early recognition program to work appropriately or maximize its identification and preventive objectives. The department does not accurately know how many employees were reviewed for early recognition and intervention, and thus cannot report accurately on the use of the system or its effectiveness. In addition to its informational shortcomings, the current system may not be correctly prioritizing areas for early intervention preventive effect.

Audit of the City's Bikeshare Program, Resolution 19-290, Report No. 20-08, December 2020
http://www.honolulu.gov/rep/site/oca/oca_docs/Audit_of_the_Citys_Bikeshare_Program_Final_Report.pdf

The audit objectives were to evaluate the city's granting of the current contract with Bikeshare Hawaii without following the bidding requirements under the State Procurement Code and the city's

granting Bikeshare Hawaii the exclusive use of city property for docking stations without awarding the use of the property through the bidding procedure required by Chapter 28 of the Revised Ordinances of Honolulu 1990; review the city administration's conditioning of its approval of certain development projects on landowners/developers' commitments to place and maintain bikeshare docking stations and bicycles on their private properties; determine why the city allows the placement of advertisements on Bikeshare Hawaii's bicycles; calculate the amount of revenue the city receives from Bikeshare Hawaii for

Bikeshare Hawaii's use of city property; and assess the Department of Transportation Services' (DTS) contract management of the Bikeshare Hawaii contract.

Honolulu's bikeshare program enhances Honolulu's initiatives to promote green alternatives and provides an environmentally-friendly transportation option in Honolulu's urban core. Although city support for this program may have been justified based on its merits initially, it lacked a cost-benefit analysis to truly measure the program's worth. Bikeshare Hawaii receives a myriad of city exemptions to support its operations that are not formalized and lack transparency. Furthermore, these exemptions also have a cost element and the cost to the city, in terms of metered parking stall revenues, and permit and concession fees. These costs, are not calculated or considered when evaluating the program. Bikeshare Hawaii is reaping significant benefits, with little return to the city and its taxpayers, beyond bike operations itself. Going forward, the city should re-evaluate its relationship, right- size the benefits and exemptions, and properly monitor its grant agreement with Bikeshare Hawaii.

By agreement, the city cannot receive revenues from the bikeshare system. The city is losing revenues from the replacement of 44 metered stalls, which totaled an estimated $303,692 in 2019. In addition, the city exempted Bikeshare Hawaii from paying an estimated $157,000 in street usage permit fees annually. Bikeshare revenues increased 190% from FY 2017 ($939,788) to FY 2019 ($2.7 million). The city did not share in the $5.3 million in revenues collected by the Bikeshare program between FY 2017 and FY 2019. In addition to fare revenues, Biki also receives monies from sponsorships, but does not report these amounts to the Department of Transportation Services as required by contract agreement. The city did not share in the nearly $1.4 million in sponsorship revenues collected between FY 2017 and FY 2020.

DTS could not provide documentation for 7 of 11 contract control requirements. DTS does not effectively monitor Bikeshare Hawaii in these areas and does not enforce grant agreement requirements. As a result, the Biki program lacks transparency and accountability. Currently, DTS cannot assure Honolulu citizens that the Bikeshare program is operating as intended and that the contracted operator is fulfilling its responsibilities. Bikeshare Hawaii is falling short of its responsibility to be transparent and justify their use of city property.

Audit of the Department of the Prosecuting Attorney's Policies, Procedures, and Controls, Resolution 19-255, Report No. 20-09, December 2020
http://www.honolulu.gov/rep/site/oca/oca_docs/Audit_of_PAT_Final_Report.pdf

This audit was conducted pursuant to Resolution 19-255, requesting the city auditor to conduct a performance audit of the Department of the Prosecuting Attorney's policies and procedures related to employee misconduct. The audit objectives were to evaluate the Department of the Prosecuting Attorney's (PAT) existing policies, procedures, and controls to identify and respond to complaints or incidents concerning misconduct, retaliation, favoritism, and abuses of power by employees; evaluate the effectiveness of PAT's management control environment and practice elements in correcting and preventing misconduct, retaliation, favoritism, and abuses of power

by employees; and make recommendations to improve and correct measures in PAT department's policies, procedures, and controls. Despite the controversy and misconduct allegations in the department, the policies, procedures, and controls have not changed significantly and more needs to be done. We found that management did not initiate a review or evaluation of its policies and procedures that allowed one of its higher-ranking deputy prosecutors to use the office for criminal activity. Specifically, we found that the department's conflict of interest practices are passive and reactive, and rely on voluntary staff disclosure; supervisory practices for circuit court plea bargains are inconsistent and post-case evaluations are not designed to detect misconduct; the department's handling of internal complaints is inconsistent and does not effectively identify or address instances of misconduct; and the department's internal employee complaint process lacks specific guidelines or expectation for how complaints will be addressed. The audit report made nine recommendations to improve the department's policies, procedures, and administration for identifying and administering staff complaints and misconduct.

Follow-Up on Recommendations From Report No. 17-03, Audit of the City's Section 8 Tenant-Based Assistance Program, Report No. 21-01, April 2021
http://www.honolulu.gov/rep/site/oca/oca_docs/Section_8_Follow-Up_Final_Report.pdf

The original audit, *Audit of the City's Section 8 Tenant-Based Assistance Program*, Report No. 17-03, issued in July 2017, was conducted pursuant to Council Resolution 15-281, CD1. The resolution asked the Office of the City Auditor to determine whether the city was effectively and appropriately administering the federally-supported Section 8 Program. Report No. 17-03 made 19 recommendations to improve the Section 8 program administered by the Department of Community Services. In this follow-up audit, we found that 14 recommendations were *completed*, 3 were *resolved*, and 2 are *in process*.

Completed	Resolved	In Process	Not Started	Dropped
14	3	2	--	--
Agency has sufficiently implemented the audit recommendation.	Although agency did not implement the audit recommendation, it implemented an alternative solution that sufficiently addressed the applicable audit finding or risk.	Agency started or has partially implemented the audit recommendation.	Agency has not begun implementation of the recommendation.	Agency has no plan to implement the recommendation; the risk associated with the recommendation no longer exists, or is no longer applicable.

Follow-Up on Recommendations From Report No. 17-05, Audit of Housing First, Community Assistance Program, and Hale Mauliola Homeless Programs, Report No. 21-02, May 2021
http://www.honolulu.gov/rep/site/oca/oca_docs/Homeless_Programs_Follow-Up_Final_Report.pdf

The original report, *Audit of Housing First, Community Assistance, and Hale Mauliola Homeless Programs*, Report No. 17-05, issued in July 2017, was self-initiated by the Office of the City Auditor. The audit was based on concerns expressed by the Honolulu City Council and the general public regarding homelessness in the community. Report No. 17-05 made eight recommendations to improve homeless-related programs administered by the Department of Community Services (DCS).

In this follow-up audit, we found that one recommendation was *resolved* and seven are *in process*.

Completed	Resolved	In Process	Not Started	Dropped
--	1	7	--	--
Agency has sufficiently implemented the audit recommendation.	Although agency did not implement the audit recommendation, it implemented an alternative solution that sufficiently addressed the applicable audit finding or risk.	Agency started or has partially implemented the audit recommendation.	Agency has not begun implementation of the recommendation.	Agency has no plan to implement the recommendation; the risk associated with the recommendation no longer exists, or is no longer applicable.

Follow-Up on Recommendations From Report No. 17-02, Audit of How Domestic Violence Cases are Handled, Processed, and Resolved, Report No. 21-03, June 2021
http://www.honolulu.gov/rep/site/oca/oca_docs/DV_Follow-Up_Final_Report.pdf

The original audit, *Audit of How Domestic Violence Cases are Handled, Processed, and Resolved*, Report No. 17-02, issued in June 2017, was conducted pursuant to Council Resolution 16-1, CD1. The resolution requested that the city auditor determine whether domestic violence cases, administered by the Honolulu Police Department (HPD) and the Department of the Prosecuting Attorney (PAT), are handled, processed, and investigated in an economical, efficient, and effective manner. Report No. 17-02 made 12 recommendations (6 were addressed to both HPD and PAT, 1 was addressed to HPD, and 5 were addressed to PAT).

In this follow-up audit, we found that for HPD, two recommendations were *completed*, two were *resolved*, and three are *in process*. For PAT, one recommendation was *completed*, two were *resolved*, one was *dropped*, and seven are *in process*.

Summary of Reports to Council (continued)

Completed	Resolved	In Process	Not Started	Dropped
HPD: 2	HPD: 2	HPD: 3	HPD: --	HPD: --
PAT: 1	PAT: 2	PAT: 7	PAT: --	PAT: 1
Agency has sufficiently implemented the audit recommendation.	Although agency did not implement the audit recommendation, it implemented an alternative solution that sufficiently addressed the applicable audit finding or risk.	Agency started or has partially implemented the audit recommendation.	Agency has not begun implementation of the recommendation.	Agency has no plan to implement the recommendation; the risk associated with the recommendation no longer exists, or is no longer applicable.

Financial Audit of the City and County of Honolulu, State of Hawai'i for the Fiscal Year ended June 30, 2020

The financial audit under OCA contract was completed by external auditors Accuity LLP with the following reports being issued:

- *City and County of Honolulu Comprehensive Annual Financial Report, June 30, 2020*. Report issued in January 2021.
  http://www.honolulu.gov/rep/site/oca/oca_docs/ACFR_FY2020.pdf

- *City and County of Honolulu - Public Transportation System - Bus and Paratransit Operations, Financial Statements and Supplemental Schedules, June 30, 2020 and 2019*. Report issued in January 2021.
  http://www.honolulu.gov/rep/site/oca/oca_docs/Fin_Stmt_-_City_PTS_2020_Final.pdf

- *City and County of Honolulu - Sewer Fund Financial Statements, June 30, 2020 and 2019*. Report issued in January 2021.
  http://www.honolulu.gov/rep/site/oca/oca_docs/CC_Sewer_Fund_6-30-2020_FS_-_Issued.pdf

- *Single Audit of Federal Financial Assistance Programs for the Fiscal Year Ended June 30, 2020*. Report issued in May 2021.
  http://www.honolulu.gov/rep/site/oca/oca_docs/single_audit_FY2020.pdf

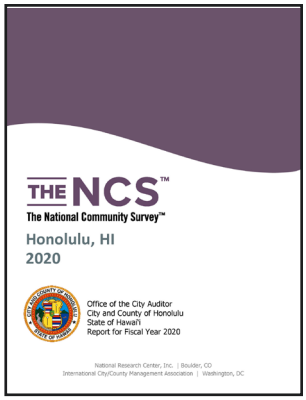
Summary of Reports to Council (continued)

The National Community Survey (NCS)™, City and County of Honolulu (2020)
http://www.honolulu.gov/rep/site/oca/oca_docs/2020_National_Community_Survey_Final_Report.pdf

The National Community Survey ™ report was completed in February 2021. The NCS report was comprised of the following four reports:

- ***National Community Survey (NCS)™ City and County of Honolulu (2020) Community Livability Report***
  The report presents citizen opinions and ratings for city services, programs, and priorities across eight central facets of community: Safety, Mobility, Natural Environment, Built Environment, Economy, Recreation and Wellness, Education and Enrichment, and Community Engagement.

- ***National Community Survey (NCS)™ City and County of Honolulu (2020) Dashboard Summary of Findings Report***
  The report summarizes citizen opinions of city services, programs, and priorities within the eight facets of community livability, and benchmarks comparisons with other communities across the nation.

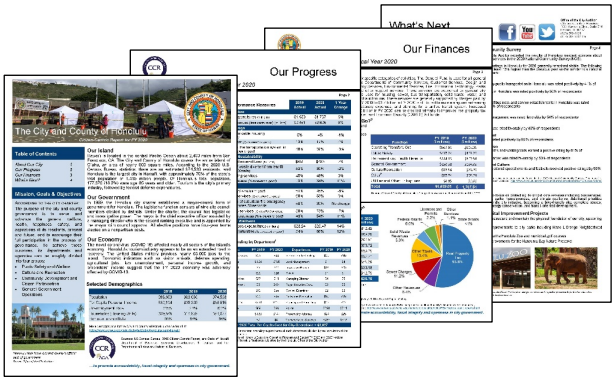


- ***National Community Survey (NCS)™ City and County of Honolulu (2020) Trends Over Time Report***
  The report provides trends over time with benchmark comparisons to previous survey results in 2006, 2010, 2011, 2012, 2013, 2014, 2015, 2016, 2017, 2018, and 2019.

- ***National Community Survey (NCS)™ City and County of Honolulu (2020) Technical Appendices***
  The content of this report includes citizen survey results, benchmark comparisons, survey methodology, and survey materials.

Citizen-CeW Report for Fiscal Year 2020
http://www.honolulu.gov/rep/site/oca/oca_docs/citizen_centric_report_fy2020.pdf

The Citizen-Centric Report for Honolulu for Fiscal Year 2020 was published by the Office of the City Auditor in May 2021. The report succinctly communicates financial and performance information to the citizens of Honolulu.



Status of Council Requests for Audits, FY2018-19 to FY2020-21

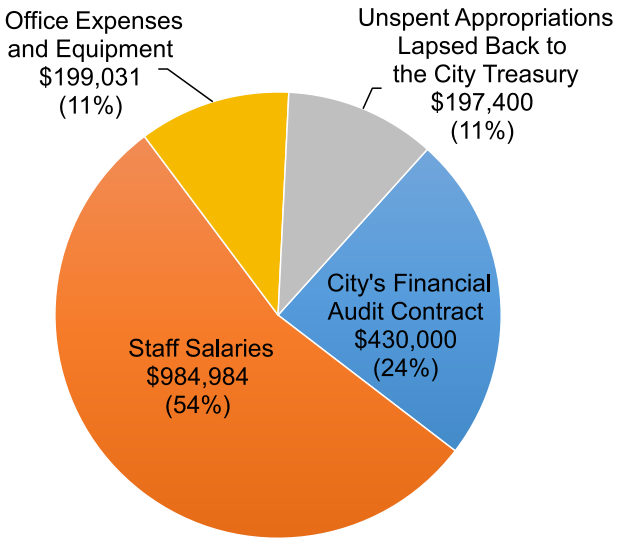
In accordance with city charter, the city auditor shall conduct performance audits of the funds, programs, and operations of any agency or operation of the city as requested by the council by resolution. We continue to give high priority to council's requests. Seven of the nine requests adopted by the council in the last three fiscal years (FY 2019 to FY 2021) have been completed and one is underway. As reported previously, the request for a forensic audit of HART will not be completed; funding lapsed on June 30, 2020.

No.	***Resolution Number***	***Date Adopted***	***Resolution Title***	***Status***
1.	18-223, FD1	11/14/18	Requesting that the City Auditor Conduct an Audit of the Department of Planning and Permitting's Permitting and Inspection Processes for Large Detached Dwellings	Completed *Report No. 19-03*
2.	18-284, CD1, FD1	01/30/19	Requesting the City Auditor to Conduct an Audit of the Department of Planning and Permitting's Processes for Reviewing Building Permit Applications	Completed *Report No. 20-01*
3.	19-29, FD2	02/11/19	Supporting the Initiation by the Office of the City Auditor of an Independent Forensic Audit of the Honolulu Authority for Rapid Transportation and the City and County of Honolulu Concerning the Honolulu High-Capacity Transit Corridor Project	Will Not Be Completed Funding Lapsed on 6/30/20
4.	19-91, CD1	06/05/19	Requesting that the City Auditor Conduct a Performance Audit of the Department of Parks and Recreation	Completed *Report No. 20-04*
5.	19-119	08/07/19	Requesting the City Auditor to Provide an Update on the Implementation of Recommendations Made in the 2016 Audit of the City's Paratransit Service	Completed *Report No. 20-02*
6.	19-255	11/06/19	Requesting that the City Auditor Conduct Performance Audits of the Honolulu Police Department and Department of the Prosecuting Attorney	Completed *Report No. 20-07 (HPD)* *Report No. 20-09 (PAT)*
7.	19-264	11/06/19	Directing the City Auditor to Conduct a Performance Audit of the Operations of the Ticket Sales Operations of the Department of Enterprise Services' For Events Held at the Neal S. Blaisdell Center	Completed *Report No. 20-06*
8.	19-290	12/04/19	Requesting the City Auditor to Conduct an Audit of the City and County of Honolulu's Relationship With Bikeshare Hawaii	Completed *Report No. 20-08*
9.	21-58	04/14/21	Directing the City Auditor to Conduct a Performance Audit of the Honolulu Police Department	Audit Underway

FY2020-21 Appropriations and Expenditures

The Office of the City Auditor was appropriated a total of $1,811,415 in FY2020-21. Of this total, $430,000 was encumbered for the city's annual financial audit contract, which OCA oversees for the council; $984,984 was expended for staff salaries; and $199,031 was expended/encumbered for office operations and equipment. Unspent appropriations totaling $197,400 were returned to the city treasury at the end of the fiscal year. This was mainly attributed to salary savings from vacant positions and the cancellation of continuing professional education events due to the COVID-19 pandemic.

OCA FY2020-21
Application of Resources



OCA Staff Listing

- Troy Shimasaki, Acting City Auditor, CRMA
- Susan Hall (retired December 2020), Audit Manager, MPA, CFE, CRMA
- Van Lee, Audit Manager, MBA, CRMA, CICA
- Shena Bocalbos, Senior Auditor, CICA
- Charisma Fojas, Senior Auditor, MA, CFE
- Wayne Kawamura, Senior Auditor, JD, MBA, CISA, CRMA
- Christine Ross, Senior Auditor, MBA
- Jordan Alonzo, Auditor II, CFE
- Ciress Quidilla, Auditor II
- Kyle Detke, Auditor I, MEd
- Jonathan Yi, Auditor I
- Sherri Suzawa, Administrative Services Officer

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