

# Follow-Up on Recommendations from Report No. 19-06, Audit of the Department of Enterprise Services Operations - Honolulu Zoo

Report to the Mayor and the City Council of Honolulu



HONOLULU  
Office of the  
City Auditor

Report No. 26-02  
February 2026

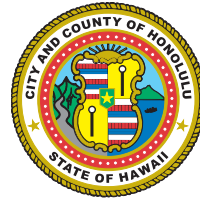


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# Follow-Up on Recommendations from Report No. 19-06, Audit of the Department of Enterprise Services Operations - Honolulu Zoo

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A Report to the  
Mayor  
and the  
City Council  
of Honolulu



Submitted by

**THE CITY AUDITOR**  
CITY AND COUNTY  
OF HONOLULU  
STATE OF HAWAII

**Report No. 26-02**  
February 2026





# OFFICE OF THE CITY AUDITOR

**KE KE'ENA O KA LUNA HŌ'OIA**

1001 KAMOKILA BLVD. STE. 216, KAPOLEI, HI 96707

TROY SHIMASAKI  
ACTING CITY AUDITOR  
**LUNA HŌ'OIA**  
OFFICE OF THE CITY AUDITOR  
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February 12, 2026

The Honorable Tommy Waters, Chair  
and Members  
Honolulu City Council  
530 South King Street, Room 202  
Honolulu, Hawai'i 96813

Dear Chair Waters and Councilmembers:

Attached is a copy of our audit report, ***Follow-Up on Recommendations from Report No. 19-06, Audit of the Department of Enterprise Services Operations – Honolulu Zoo***. This audit was conducted pursuant to Section 3-502.1(d), Revised Charter of Honolulu, which authorizes the Office of the City Auditor to conduct follow-up audits and monitor compliance with audit recommendations.

The original audit was issued in December 2019 and was conducted pursuant to Section 3-502.1(d) of the Revised Charter of Honolulu and the City Auditor's Annual Work Plan for FY 2019-2020. Report No. 19-06 made six recommendations to the Department of Enterprise Services.

In this follow-up audit, we found that four recommendations are *completed* and two are in *in-process*. In response to a draft of this audit, the Director of the Enterprise Services and the Managing Director generally concurred with our findings and committed to addressing the recommendations that we deemed in-process. A copy of management's full response can be found in Appendix B.

We would like to express our sincere appreciation for the cooperation and assistance provided to us by the managers and staff of the Department of Enterprise Services. The audit team is available to meet with you and your staff to discuss this report and to provide more information. If you have any questions, please call me at 768-3134.

Sincerely,

A handwritten signature in black ink that reads "Troy Shimasaki". The signature is written in a cursive, flowing style.

Troy Shimasaki  
Acting City Auditor

c: Rick Blangiardi, Mayor  
Michael D. Formby, Managing Director  
Krishna F. Jayaram, Deputy Managing Director  
Dita Holifield, Director, Department of Enterprise Services  
Andrew Kawano, Director, Department of Budget and Fiscal Services

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# Follow-Up on Recommendations from Report No. 19-06, Audit of the Department of Enterprise Services Operations - Honolulu Zoo

February 2026

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## Background

This is a follow-up audit to the Audit of the Department of Enterprise Services Operations – Honolulu Zoo, Report No. 19-06. This audit was self-initiated by the Office of the City Auditor (OCA) pursuant to Section 3-502.1(d) of the Revised Charter of the City and County of Honolulu.

The Department of Enterprise Services (DES) operates and maintains the Neal S. Blaisdell, the Tom Moffatt Waikiki Shell, the Honolulu Zoo and six municipal golf courses. DES also coordinates the preparation, administration and enforcement of City and County of Honolulu concession contracts. DES is the only city department with an operating budget primarily funded by revenues generated from public events and activities. DES Administration directs and coordinates programs and operations through its four divisions and manages concession contracts. DES Administration also provides staff and clerical support services related to personnel, budget and organizational management.

Report No. 19-06, issued on December 6, 2019, offered six recommendations:

1. Strengthen transparency and accountability by requiring, obtaining, and reviewing audited annual financial statements and other relevant financial data included in terms of the cooperative agreement including membership fees and gross proceeds from educational programs from the Society.
2. Report funds that they receive from the Society annually in their annual Department and Agency Report submission or other communication to the city council.
3. Establish performance metrics related to contractual responsibilities with the Society based on the intention that the Society supports the zoo's overall success.
4. Properly monitor and provide oversight of the cooperative agreement to ensure that deliverables and obligations are met.
5. Establish a maintenance program plan that includes a schedule of improvements, anticipated cost and timetable for completion, and a plan for funding maintenance needs.
6. Formally track and maintain daily maintenance logs.

DES and the Managing Director’s Office expressed general agreement with the report’s findings and recommendations. The department indicated that since our audit work was completed, it had implemented, or was in the process of implementing, improvements to address challenges identified in the audit report. While we were unable to verify or assess some of the improvements made because they were implemented outside our audit review period, we were encouraged by the department’s initiatives in making meaningful improvements in the zoo’s administration and operation. We did not make any significant amendments to the audit report as a result of management’s response, but we made technical, non-substantive changes for purposes of accuracy, clarity, and style.

The objective of this current follow-up audit is to report on the status of DES’s implementation of the original 6 recommendations made in Report No. 19-06.

## Summary of Follow-Up Results

Based on our review, we found that of the 6 recommendations made in Report No. 19-06, 4 are completed, 0 are resolved, 2 are in process, 0 have not been started, and 0 are dropped. The summary table highlights these results.



**Recommendation 1**

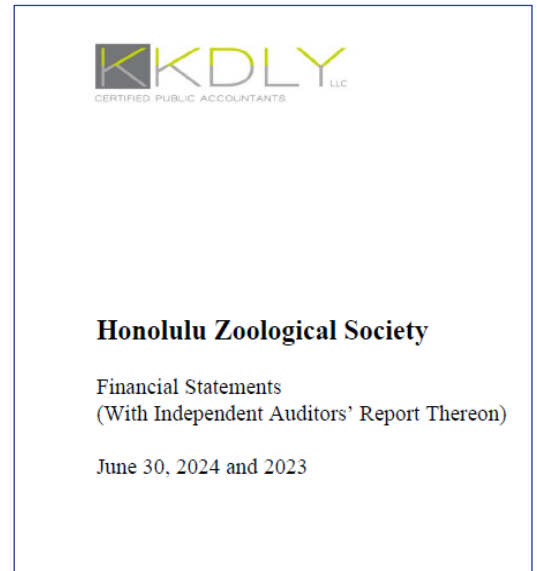


**Strengthen transparency and accountability by requiring, obtaining, and reviewing audited annual financial statements and other relevant financial data included in terms of the cooperative agreement including membership fees and gross proceeds from educational programs from the Society.**

**STATUS UPDATE**

In its original response to Report 19-06, the department stated that the underlying reason for the recommendation was a result of a strained relationship between the Honolulu Zoo (Zoo) and the Honolulu Zoological Society (Society).

In its updated response, the department reported that the Society provides financial statements and reports to DES and the zoo during the Society’s monthly board meetings. As part of our follow up work, we reviewed the financial reports provided by the department, including balance sheets, profit and loss statements, zoo support balances, and conservation income and expense reports, for FY 2022 through FY 2024. We also reviewed the Society’s board meeting agendas and minutes for FY 2022 through FY 2024, which showed the board regularly discussed the Society’s financial position through the Treasurer’s Report. In addition, we reviewed the Society’s independent auditors’ reports for FY 2022 through FY 2024; the reports concluded that the Society’s financial statements fairly presented its financial position, in all material respects. Based on this work, we consider the recommendation implemented and closed.



Honolulu Zoological Society Financial Statements  
Source: Office of the City Auditor

**Recommendation 2**



**Report funds that they receive from the Society annually in their annual Department and Agency Report submission or other communication to the city council.**

**STATUS UPDATE**

In its original response to Report 19-06, the department indicated that it would continue monitoring the funds received from the Society and report the amount in its annual Department and Agency Report (DAR).

The department provided a table listing the gifts the zoo received from the Society for FY 2022 through FY 2024, and we validated the information to ensure its accuracy. The table indicated that gifts were reported to the Honolulu City Council through a gift resolution or, when valued at less than \$2,500, through a quarterly memorandum. We examined the Honolulu City Council’s website and verified that the applicable gift resolutions and quarterly memoranda were posted. In addition, we reviewed the DARs for FY 2022 through FY 2024 and confirmed that DES reported the amount of financial support the zoo received from the Society for FY 2024. Based on this work, we concluded the recommendation was implemented.

**Recommendation 3**



**Establish performance metrics related to contractual responsibilities with the Society based on the intention that the Society supports the zoo’s overall success.**

**STATUS UPDATE**

In its original response to Report 19-06, the department indicated that this recommendation was in process. Management will continue to monitor the Society’s support of the zoo as agreed upon in the cooperative agreement. Additionally, the Society mentioned their commitment to creating an updated strategic plan that includes setting goals and performance for education, membership, and volunteer programs.

According to the department, the Society developed a strategic plan in December 2021. The plan’s focus areas were developed through five strategic planning sessions and included action steps intended to be completed within a two-year timeframe, with completed items serving as the basis for the next strategic planning process in 2023. Discussions with DES management indicated that the Society has not issued an updated strategic plan since December 2021. However, management reported that a meeting was scheduled with the Society in early December to discuss the development of an updated strategic plan, including goals and performance metrics for education, membership, fundraising, and volunteer programs. Based on this information, we consider the recommendation in process.



**Recommendation 4**



**Properly monitor and provide oversight of the cooperative agreement to ensure that deliverables and obligations are met.**

**STATUS UPDATE**

In its original response to Report 19-06, the department indicated that this recommendation is in process and that it will continue its oversight of the cooperative agreement between the zoo and the Society.

In its updated response, the department indicated it identified the obligations the Society must comply with under the updated cooperative agreement, including supporting the zoo’s education, volunteer, conservation, and membership programs and services; promoting community support for, interest in, and awareness of the zoo and the Society; conducting fundraising activities to provide financial support for the continued development, maintenance, and operation of the zoo; reviewing the city’s annual operating budget for the zoo and the following fiscal year funding request and discussing both with the Director of Enterprise Services and the Zoo Director; and, prior to the start of the Society’s fiscal year, notifying the Zoo Director of the approved items and amounts in the funding request. The department further reported that monitoring and oversight occur through weekly zoo senior staff meetings and monthly Society board meetings.

We reviewed the Society’s board meeting agendas and minutes for FY 2022 through FY 2024 and found that the department, Zoo Director, and Zoo Society Director regularly attended meetings and provided updates. For example, the Zoo Society Director reported on Fall Zoo Camps and the introduction of a new curriculum, including positive parent survey feedback. The Zoo Society Director also reported membership growth over the prior year, and fundraising results such as the Zoofari, which raised \$107,000. In addition, DES leadership provided updates on the zoo’s budget, including the status of budget requests during the city council review process.

Based on the department’s identified obligations, the documented monitoring and oversight activities, and the updates reflected in the board meeting records, we concluded the recommendation was implemented.

## Recommendation 5



In Process

**Establish a maintenance program plan that includes a schedule of improvements, anticipated cost and timetable for completion, and a plan for funding maintenance needs.**

### STATUS UPDATE

In its original response to Report 19-06, the department indicated that the zoo’s maintenance program had been upgraded and it is used as a planning tool to ensure that the zoo’s asset inventory is properly maintained. Additionally, the program met Association of Zoos and Aquariums standard criteria which reviews the overall condition of the zoo premises.

According to the department the zoo continues to follow a maintenance program plan covering facilities, equipment, and other assets. Additionally, the plan helps the zoo anticipate budget needs and better address vehicle and equipment depreciation. To gain a better understanding of current maintenance practices, we interviewed zoo maintenance staff. The interview indicated that the maintenance program plan remains a work in progress, particularly the development of an improvement schedule. Staff reported that the zoo is working with the Department of Design and Construction to further develop the plan and is considering a more robust preventive maintenance approach, using maintenance logs to identify recurring issues.

We toured the zoo to observe the grounds and facilities and found that the grounds appeared clean and well maintained. We also reviewed the current maintenance program plan, which includes sections on facility management and goals, facility maintenance methods and procedures, custodial and grounds maintenance, and vehicle maintenance. While the plan includes schedules for vehicle maintenance and custodial and grounds activities, it does not yet include a maintenance schedule for exhibit buildings. Based on this work, we consider the recommendation in process.



Improved fencing is part of the zoo's developing maintenance program

Source: Office of the City Auditor

## Recommendation 6



Completed

**Formally track and maintain daily maintenance logs.**

### STATUS UPDATE

In its original response to Report 19-06, the department indicated that an electronic work order system was implemented in 2019. Prior attempts to transfer to an electronic system were not successful due to the cumbersome nature of the system and ill-fitting to the zoo's needs at the time.

Our review found that the zoo uses the city's *Eforms* system to log and track maintenance requests. Open requests are submitted through the system and require key fields, including work station, work description, priority level (emergency, urgent, or routine), party responsible for action (zoo maintenance, DES Trades, or other), start and end dates, requestor, and the staff member who completed the work request.

To assess the use of the system, we reviewed one request log from each month between CY 2023 and 2024. We reviewed the logs and found that the required fields were consistently completed and that work requests were addressed within a reasonable timeframe. Based on this work, we concluded the recommendation was implemented.

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# Appendix A

## Audit Objectives, Scope, and Methodology

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The objective of this follow-up audit is to determine whether the Department of Enterprise Services (DES) has adequately addressed the six recommendations in Report 19-06, *Audit of the Department of Enterprise Services Operations – Honolulu Zoo*, with appropriate corrective actions. This follow-up audit is limited to reviewing and reporting on the implementation on the outstanding audit recommendations.

All six recommendations were reviewed in order to assess the extent to which DES's corrective actions are substantiated. We reviewed the original audit and requested updated responses for each recommendation. We reviewed supporting documentation pertinent to the follow-up audit. We assessed DES's internal controls to the extent that they relate to the audit objectives. During the audit we were not aware of any other investigations, audits, or other work by other agencies that may impact our work.

We met with representatives of DES to discuss our preliminary findings in order to identify any concerns or clarifications that may be appropriate to the report. We then provided a written draft of the report that DES and city administration could use as a basis for its formal written responses to the follow-up audit.

The audit was conducted from June 2025 to December 2025 in accordance with generally accepted government auditing standards. These standards require that we plan and perform the audit to obtain sufficient and appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

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# Appendix B

## Management Response - Department of Enterprise Services

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### DEPARTMENT OF ENTERPRISE SERVICES

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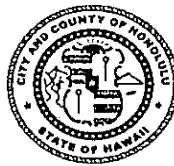
GOLF COURSE DIVISION \* HONOLULU ZOO \* NEAL S. BLAISDELL CENTER \* TOM MOFFATT WAIKIKI SHELL

**CITY AND COUNTY OF HONOLULU**

777 WARD AVENUE • HONOLULU, HAWAII 96814

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RICK BLANGIARDI  
MAYOR  
MEIA



DITA HOLIFIELD  
DIRECTOR  
PO'O

JOCELYN LEIALOHA DOANE, J.D., M.B.A.  
DEPUTY DIRECTOR  
PO'O KUIKAWA

February 6, 2026

Mr. Troy Shimasaki  
Acting City Auditor  
Office of the City Auditor  
1001 Kamokila Boulevard, Suite 216  
Kapolei, Hawaii'i 96707

Dear Mr. Shimasaki:

**SUBJECT:** Response to Follow-Up Recommendations from Report No. 19-06,  
Audit of the Department of Enterprise Services Operations –  
Honolulu Zoo

Thank you for the Office of the City Auditor's follow-up on recommendations from Report No. 19-06, Audit of the Department of Enterprise Services Operations – Honolulu Zoo.

We appreciate the time and effort spent on the follow-up evaluation and assessment of the Department of Enterprise Services' (DES) Operations – Honolulu Zoo.

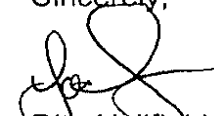
We are pleased with the overall findings of the follow-up to Report No. 19-06, which found that of the six original recommendations made in Report No. 19-06, four are completed and two are in process. Mahalo for the opportunity to review our progress. This follow-up has provided an opportunity for DES to review our existing processes and practices and implement additional improvements in our contractual oversight and our maintenance program.

Based on the preceding, DES concurs with your audit report. DES will continue to incorporate the audit's recommendations.


Mr. Troy Shimasaki, Acting City Auditor  
February 6, 2026  
Page 2

Thank you again for the opportunity to respond.

Sincerely,

  
Dita Holifield  
Director

APPROVED:

  
Michael D. Formby, Managing Director  
Office of the Managing Director