OFFICE OF THE CITY AUDITOR

KE KE‘ENA O KA LUNA HŌ‘OIA

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July 1, 2026

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

Subject: Office of the City Auditor Annual Work Plan for FY 2026-27

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 2026-27 as follows:

AUDITS IN PROCESS

These audits are currently underway and are scheduled to be completed in FY 2026-27:

- Audit of Select City Special Funds Part I
- Audit of Select American Rescue Plan Act Programs and Expenditures
- Audit of Select City Capital Improvement Program Processes
- Audit of the Customer Services Department's Law Enforcement-Initiated Towing Program, Management, and Contract Administration, Resolution 26-58
- Follow-up on Recommendations from Report No. 20-07, Audit of the Honolulu Police Department's Policies, Procedures, and Controls, Resolution 19-255
- Follow-up on Recommendations from Report No. 20-09, Audit of the Department of the Prosecuting Attorney's Policies, Procedures, and Controls, Resolution 19-255

AUDITS TERMINATED OR DEFERRED

- Audit of the City's Resource Management and Administration of the Crisis Outreach Response and Engagement Program, and the Honolulu Emergency Management Services Department, Resolution 25-209, CD1. This audit was terminated pursuant to Office of the City Auditor memorandum dated June 30, 2026.
- Performance Audit of the Honolulu Film Office. This self-initiated audit was deferred due to higher priority audits and completion of Honolulu City Council requested audits in FY 2025-2026.

CITY CHARTER MANDATED AUDITS

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

- Annual Comprehensive Financial Report (ACFR) – Audit of City and County Financial Statements for FY 2026
- City and County of Honolulu – Public Transportation System (Bus and Paratransit Operations) Financial Statements and Supplemental Schedules, June 30, 2026
- City and County of Honolulu – Sewer Fund Financial Statements, June 30, 2026
- Single Audit of Federal Financial Assistance Programs
- Financial Audit of the City and County of Honolulu for Fiscal Year Ended June 30, 2026 – Management Letter (if applicable)

PROPOSED SELF-INITIATED AUDITS AND REPORTS

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

- Audit of Select City Special Funds Part II
- Follow-up on Recommendations from Report No. 22-01, Audit of the City's Information Technology Modernization, Services, and Support
- Audit of Select Department of Planning and Permitting Programs
- Performance Audit of the City's HPOWER Contract and Program
- National Community Survey (NCS)™
- Citizen-Centric Report FY 2026
- Office of the City Auditor Annual Report FY 2026

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

Sincerely,

Troy Shimasaki
Acting City Auditor

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