



TROY SHIMASAKI  
ACTING CITY AUDITOR

**OFFICE OF THE CITY AUDITOR**  
**CITY AND COUNTY OF HONOLULU**

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July 1, 2020

To: Council Chair Ikaika Anderson  
Councilmember Brandon Elefante  
Councilmember Carol Fukunaga  
Councilmember Ann Kobayashi  
Councilmember Joey Manahan  
Councilmember Ron Menor  
Councilmember Kymberly Marcos Pine  
Councilmember Heidi Tsuneyoshi  
Councilmember Tommy Waters

Subject: **Annual Work Plan for FY2020-21 – Office of the City Auditor**

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 FY2020-21. Audits include projects in process, mandated by city charter, and self-initiated:

**Projects in Process** (These audits are currently underway and are scheduled to be completed in FY2020-21)

- Audit of the Honolulu Police Department's Policies, Procedures, and Controls pursuant to Honolulu City Council Resolution 19-255
- Audit of the Prosecuting Attorney's Policies, Procedures, and Controls pursuant to Honolulu City Council Resolution 19-255
- Audit of the City's Bikeshare Hawai'i Program pursuant to Honolulu City Council Resolution 19-290
- Audit of Ticket Sales Operations for Events Held at the Neal S. Blaisdell Center pursuant to Honolulu City Council Resolution 19-264
- Follow-Up on Recommendations from Report No. 16-03, Audit of the Honolulu Authority for Rapid Transportation
- Audit of the City's Grants-in-Aid Program

**City Charter Mandated Projects**

The Comprehensive Annual Financial Report (CAFR) is the audit of city and county financial statements for FY2020. Audit by external auditors under OCA contract is underway. External audits include:

- City and County of Honolulu – Public Transportation System (Bus and Paratransit Operations) Financial Statements and Supplemental Schedules, June 30, 2020
- City and County of Honolulu – Sewer Fund Financial Statements, June 30, 2020

- Financial Audit of the City and County of Honolulu for Fiscal Year Ended June 30, 2020 – Management Letter (if applicable)
- Single Audit of Federal Financial Assistance Programs

### **Proposed Self-Initiated Projects**

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 These projects may be superseded by city council-initiated audits and engagements: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 City's IT modernization Initiatives
- Audit of Select COVID-19 Programs and Expenditures
- Follow-up on Recommendations from Report No. 17-02, Audit of How Domestic Violence Cases Are Handled, Processed, and Resolved
- Follow-up on Recommendations from Report No. 17-03, Audit of the City's Section 8 Tenant-Based Assistance Program
- Follow-up on Recommendations from Report No. 17-04, Audit of the City's Bulky Item Collection Service
- National Community Survey (NCS)<sup>TM</sup>
  - City and County of Honolulu (2020) Community Livability Report
  - City and County of Honolulu (2020) Dashboard Summary of Findings Report
  - City and County of Honolulu (2020) Trends Over Time Report
  - City and County of Honolulu (2020) Technical Appendices
- Citizen-Centric Report (FY2020)
- Office of the City Auditor Annual Report (FY2020)

### **Other Projects**

Other projects as requested by the Honolulu City Council

We will not be performing the FY 2020 Service Efforts and Accomplishments Report in order to direct staff resources toward conducting higher priority performance audits and city council-requested initiatives.

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: Kirk Caldwell, Mayor  
Roy K. Amemiya, Jr., Managing Director  
Nelson H. Koyanagi, Jr., Director, Department of Budget and Fiscal Services  
Office of the City Clerk