



OFFICE OF THE CITY AUDITOR

KE KE'ENA O KA LUNA HŌ'OIA

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

'24APR11 AM 10:55 CITY CLERK

ARUSHI KUMAR
CITY AUDITOR
LUNA HŌ'OIA
OFFICE OF THE CITY AUDITOR
TELEPHONE: (808) 768-3134
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EMAIL: arushi.kumar@honolulu.gov

March 12, 2024

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

Dear Chair Waters and Councilmembers:

SUBJECT: Acceptance of Gift

The Association of Local Government Auditors (ALGA) hosts an annual conference for local government auditors from across the U.S. and Canada to network and share in best auditing practices. At the conference, ALGA also recognizes the year's best audit reports with the prestigious Knighton Awards, Exemplary (1st place) and Distinguished (2nd place). Audits are evaluated based on various criteria, including their potential for significant impact, the persuasiveness of their conclusions, a focus on improving government efficiency and effectiveness, and clarity and conciseness. Audit shops compete against peer shops of similar size for this prestigious award, and the Honolulu Office of the City Auditor is considered a Large Shop (between 11-15 staff auditors).

This year, the Honolulu Office of the City Auditor is honored to have received the Exemplary Knighton Award for Large Shops for our audit of the Department of Human Resources - [Select Management Issues Impacting the City's Ability to Effectively Hire and Sustain Its Workforce](#). The 2024 ALGA conference will take place in Seattle, WA from May 5, 2024 to May 8, 2024. In recognition of the award, ALGA will pay for one member from our office to travel to the conference and will donate funds up to \$2,200 to pay for the cost of conference registration, airfare, lodging, meals and incidentals, and ground transportation. We attach a proposed resolution for the favorable action of the Council.

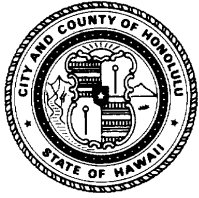
I recommend that your Honorable Body accept this gift on behalf of the City and County of Honolulu. If you have any questions, please contact me at 768-3134.

Sincerely,

A handwritten signature in cursive script that reads "Arushi Kumar".

Arushi Kumar
City Auditor

Attachment



HONOLULU CITY COUNCIL
KE KANIHELA O KE KALANA O HONOLULU
CITY AND COUNTY OF HONOLULU

No. _____

RESOLUTION

ACCEPTING A GIFT OF UP TO \$2,200 TO THE CITY FROM THE ASSOCIATION OF LOCAL GOVERNMENT AUDITORS ("ALGA") FOR TRAVEL AND RELATED EXPENSES FOR ONE STAFF MEMBER FROM THE OFFICE OF THE CITY AUDITOR TO ATTEND THE 2024 ALGA CONFERENCE IN SEATTLE, WASHINGTON.

WHEREAS, Section 13-113 of the Revised Charter of the City and County of Honolulu 1973 (Amended 2017 Edition), as amended, provides the City Council ("Council") with authority to accept gifts to the City; and

WHEREAS, Resolution 05-349, CD1, FD1, establishes a policy of the Council for the solicitation and acceptance of gifts donated to the City; and

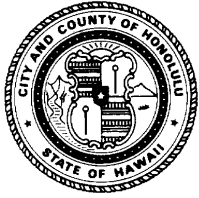
WHEREAS, the policy provides for the acceptance of the gift by affirmative action by the Council; and

WHEREAS, the Office of the City Auditor ("City Auditor") is a member of the Association of Local Government Auditors ("ALGA"), which annually recognizes the best performance audit reports of the year with the prestigious Knighton Awards, awarded in either the Exemplary or Distinguished level of excellence; and

WHEREAS, audit shops compete against peer shops of similar size for this prestigious award, with the City Auditor competing in the Large Shop category, defined as having 11 to 15 staff auditors, including the chief auditing executive and consultants working as full-time employees; and

WHEREAS, the City Auditor has been chosen to receive the 2023 Knighton Award in the Large Shop category, receiving the highest distinction of "Exemplary", for its audit report entitled "Select Management Issues Impacting the City's Ability to Effectively Hire and Sustain Its Workforce," issued in June 2023; and

WHEREAS, ALGA will provide a complimentary registration and travel benefits for one staff member from each Exemplary-level award-winning audit shop to attend the annual ALGA conference, taking place in Seattle, Washington, from May 5-8, 2024; and



HONOLULU CITY COUNCIL
KE KANIHELA O KE KALANA O HONOLULU
CITY AND COUNTY OF HONOLULU

No. _____

RESOLUTION

WHEREAS, by a letter dated March 12, 2024, the City Auditor has submitted a request to the Council for acceptance of a gift to the City from ALGA of conference registration, airfare, lodging, ground transportation, meals, and other incidental expenses, valued at up to \$2,200, for one City Auditor employee to attend the 2024 ALGA Conference in Seattle, Washington, from May 5-8, 2024; and

WHEREAS, the description and value of the gift are set forth in the Declaration of Gift attached hereto as Exhibit A and incorporated herein; now, therefore,

BE IT RESOLVED by the Council of the City and County of Honolulu that this body gratefully accepts the gift valued at up to \$2,200 from ALGA that is more fully described in the above-mentioned letter dated March 12, 2024, and the Declaration of Gift attached as Exhibit A; and

BE IT FINALLY RESOLVED that copies of this resolution be transmitted to the City Auditor and the Association of Local Government Auditors, 449 Lewis Hargett Circle Suite #290, Lexington, Kentucky 40503.

INTRODUCED BY:

DATE OF INTRODUCTION:

Honolulu, Hawai'i

Councilmembers



CITY AND COUNTY OF HONOLULU

DECLARATION OF GIFT

NAME OF DONOR	Association of Local Government Auditors (ALGA)
DONOR'S ADDRESS	449 Lewis Hargett Circle Suite 290 Lexington, KY 40503
DONOR'S TELEPHONE	(859) 276-1147

STATEMENT OF OWNERSHIP AND/OR TERMS OF CONVEYANCE

The donor named above owns the property described below and desires to give the property to the City and County of Honolulu. To carry out this purpose, the donor hereby absolutely and without condition or reservation gives, grants, and conveys the property to the City and County of Honolulu.

DESCRIPTION OF GIFT	VALUE
Registration fee, flight, and hotel accommodations for three (3) nights (05/05/24-05/08/24) for one employee of the Office of the City Auditor to attend the 2024 Association of Local Government Auditors Conference. UP TO:	\$ 2,200.00
TOTAL	\$ 2,200.00

SIGNATURE: Kathleen H Young	Digitally signed by Kathleen H Young Date: 2024.03.10 10:55:07 -04'00'	DATE:
PRINT NAME: Kathleen Young	TITLE: Conference Manager	

Report Title:

Office of the City Auditor; Association of Local Government Auditors ("ALGA"); Knighton Award; Gift to the City

The summary description of legislation appearing on this page is for informational purposes only and is not legislation or evidence of legislative intent.