HONOLULU CITY COUNCIL

KE KANIHELA O KE KALANA O HONOLULU

CITY AND COUNTY OF HONOLULU

No. 26-19

RESOLUTION

ACCEPTING A GIFT OF UP TO $2,023 TO THE CITY FROM THE ASSOCIATION OF LOCAL GOVERNMENT AUDITORS FOR TRAVEL AND RELATED EXPENSES FOR ONE STAFF MEMBER FROM THE OFFICE OF THE CITY AUDITOR TO CONDUCT A PEER REVIEW.

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 County of Honolulu ("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 allows for the acceptance of gifts by the affirmative action of the Council; and

WHEREAS, Generally Accepted Government Auditing Standards ("GAGAS") require local government audit agencies to undergo a peer review every three years; and

WHEREAS, participation in peer reviews is considered a part of the normal functions of an audit agency that operates under GAGAS; and

WHEREAS, the Office of the City Auditor ("OCA") is a member of the Association of Local Government Auditors ("ALGA") through which a Government Accountability Office recognized peer review program is administered and implemented; and

WHEREAS, ALGA has selected an OCA employee to serve as a team member on a peer review of the Multnomah County Auditor's Office, which will be taking place from March 29 through April 3, 2026, in Portland, Oregon; and

WHEREAS, through a letter dated January 27, 2026, attached hereto as Exhibit A, the Acting City Auditor has submitted a request to the Council for acceptance of a gift to the City from ALGA for airfare, lodging, ground transportation, meals, and other incidental expenses, valued at up to $2,023, for one OCA employee to travel to Portland, Oregon, from March 29 through April 3, 2026, for the peer review; and

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

COUNCIL

HONOLULU CITY COUNCIL

KE KANIHELA O KE KALANA O HONOLULU

CITY AND COUNTY OF HONOLULU

No. 26-19

RESOLUTION

BE IT RESOLVED by the Council of the City and County of Honolulu that this body gratefully accepts the gift valued at up to $2,023 from the Association of Local Government Auditors that is more fully described in the above-mentioned letter dated January 27, 2026, attached hereto as Exhibit A and incorporated herein, and the Declaration of Gift form, attached hereto as Exhibit B and incorporated herein; and

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

INTRODUCED BY:

Tony Watson B/R

DATE OF INTRODUCTION:

JAN 28 2026

Honolulu, Hawai'i

Councilmembers

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
TELEPHONE: (808) 768-3134
FAX: (808) 768-3135
EMAIL: tshimasaki@honolulu.gov

January 27, 2026

The Honorable Tommy Waters, Chair
And Members of the City Council
City and County of Honolulu
Honolulu, Hawai`i 96813

Dear Chair Waters and Councilmembers:

SUBJECT: Acceptance of Gift

Under Generally Accepted Government Auditing Standards, local government audit agencies are required to undergo a peer review by fellow local auditors every three years. Since its inception, the Office of the City Auditor (OCA) has both undergone numerous peer reviews and has had staff participate in peer reviews of other audit shops across North America, as organized by the Association of Local Government Auditors (ALGA). This year, an OCA employee has been selected to serve as a team member on a peer review of the Multnomah County Auditor's Office, Portland, Oregon, taking place March 29 through April 3, 2026, with travel beginning on March 29, 2026. ALGA will donate funds up to $2,023 to pay for the cost of airfare, lodging, meals and incidentals, and ground transportation. We attach a proposed resolution for the favorable action of the Council.

I respectfully request 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 (808) 768-3134.

Sincerely,

Troy Shimasaki

Troy Shimasaki
Acting City Auditor

Attachment

EXHIBIT A

CITY AND COUNTY OF HONOLULU

DECLARATION OF GIFT	
NAME OF DONOR	Association of Local Government Auditors
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
Peer Review of Multnomah County Auditor's Office, Portland, OR Travel period 3/29/2026 - 4/3/2026	
UP TO:	$ 800.00
Hotel	$ 600.00
Airfare	$ 473.00
Meals/Incidentals	$ 150.00
Ground Transportation	
TOTAL	$ 2,023.00

SIGNATURE: Katie Young Digitally signed by Katie Young Date: 2026.01.27 15:29:58 -05'00'	DATE: 1/27/26
PRINT NAME: Katie Young	TITLE: Membership & Peer Review Coord

EXHIBIT B

*OCS REVISED 10/2016

CITY COUNCIL
CITY AND COUNTY OF HONOLULU
HONOLULU, HAWAII

CERTIFICATE

RESOLUTION 26-19

Introduced: 01/28/26 By: TOMMY WATERS - BY REQUEST Committee: COUNCIL (CCL)

Title: ACCEPTING A GIFT OF UP TO $2,023 TO THE CITY FROM THE ASSOCIATION OF LOCAL GOVERNMENT AUDITORS FOR TRAVEL AND RELATED EXPENSES FOR ONE STAFF MEMBER FROM THE OFFICE OF THE CITY AUDITOR TO CONDUCT A PEER REVIEW.

Voting Legend: * = Aye w/Reservations

01/28/26	INTRO	Introduced.
02/18/26	CCL	Adopted. 9 AYES: CORDERO, DOS SANTOS-TAM, KIA'ĀINA, NISHIMOTO, OKIMOTO, TULBA, TUPOLA, WATERS, WEYER

I hereby certify that the above is a true record of action by the Council of the City and County of Honolulu on this RESOLUTION.

GLEN I. TAKAHASHI, CITY CLERK

TOMMY WATERS, CHAIR AND PRESIDING OFFICER