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Jan K. Yamane  
Acting State Auditor  
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## Constitutional Mandate

The Office of the Auditor, pursuant to Article VII, Section 10 of the Hawai'i State Constitution, is required to conduct post-audits of the transactions, accounts, program and performance of departments, offices and agencies of the State and its political subdivisions, and to certify to the accuracy of all financial statements issued by the respective accounting officers.

# Financial Audit of the O'ahu Metropolitan Planning Organization

## Financial Statements, Fiscal Year Ended June 30, 2013

The primary purpose of the audit was to form an opinion on the fairness of the presentation of the financial statements for the O'ahu Metropolitan Planning Organization (OMPO) as of and for the fiscal year ended June 30, 2013, and to comply with the requirements of federal OMB Circular A-133, which established audit requirements for state and local governmental units that receive federal awards. The audit was conducted by Gilford Sato & Associates, CPAs, Inc.

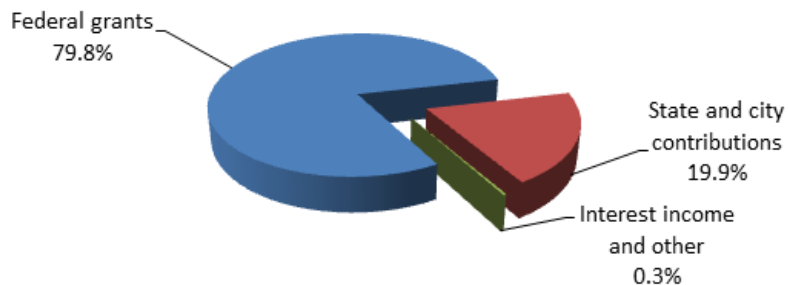
## About the Organization

The O'ahu Metropolitan Planning Organization was established in 1975 to serve in an advisory capacity to the State Legislature, the City and County of Honolulu City Council, and appropriate state and county agencies in carrying out continuing, comprehensive, and cooperative transportation planning and programming for the island of O'ahu as required by law.

## Financial Highlights

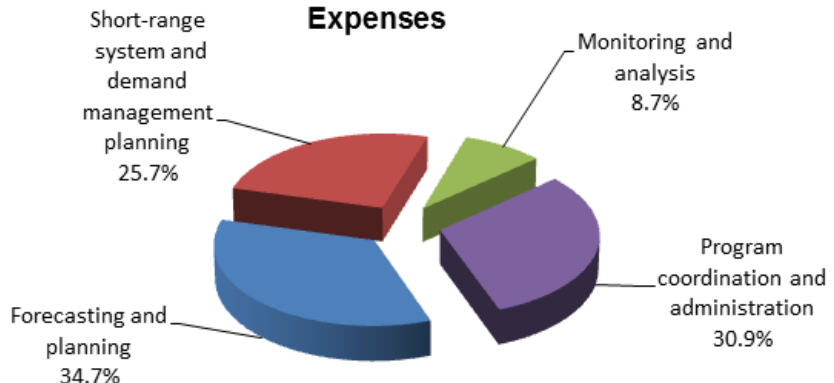
For the fiscal year ended June 30, 2013, the OMPO reported total revenues of \$2,091,066 and total expenses of \$2,094,869, resulting in a decrease in net position of \$3,803. Revenues consisted of \$1,669,446 from federal grants, \$415,955 from state and city contributions, and \$5,655 in interest and other income.

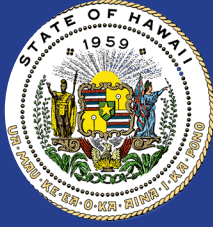
### Sources of Revenues



Expenses included \$726,219 for transportation forecasting and long-range planning, \$537,447 for short-range transportation system and demand management planning, \$183,152 for transportation monitoring and analysis, and \$648,051 for program coordination and administration.

### Expenses





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## Auditors' Opinions

Financial Statements: +  
Unmodified opinion

Federal Compliance: +  
Unmodified opinion

## Issues of Concern

**Material Weaknesses**  
0  
**Significant Deficiencies**  
0

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Total assets of the OMPO exceeded total liabilities by \$276,336. Of this amount, \$266,539 is unrestricted and may be used to meet ongoing expenses and obligations. Total assets of \$1,093,585 included cash (\$577,110), receivables (\$506,678), and net capital assets (\$9,797). Liabilities totaled \$817,249.

## Auditors' Opinions

The OMPO received an unmodified opinion that the financial statements were presented fairly, in all material respects, in accordance with generally accepted accounting principles. The OMPO also received an unmodified opinion on its compliance with major federal programs in accordance with OMB Circular A-133.

## Findings

There were no reported deficiencies in internal control over financial reporting that were considered to be material weaknesses and no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*. There were no findings that were considered material weaknesses in internal control over compliance.

For the complete report and financial statements visit our website at:  
[http://files.hawaii.gov/auditor/Reports/2013\\_Audit/DOT\\_OMPO2013.pdf](http://files.hawaii.gov/auditor/Reports/2013_Audit/DOT_OMPO2013.pdf)