

AUDIT RECOMMENDATIONS- 1Q26

Owner	Due for Completion	Recommendation #	Recommendator Status	Notes
BOD		1	Update/revise mis Completed 2023	Prior to ED starting 6/2023
BOD & Staff		2	Develop goals, obj Completed & Upd	2023 Strategic Plan Completed, 2025 Strategic Plan Update In Progress
Asset Manager		3	Develop an inventi Ongoing	Initial review indicated the need to preserve the Waihawa Irrigation System and East Kauai Irrigation System for the purposes of preserving production on ag lands and are in process
Asset Manager/OPSD		4	Develop an inventi Ongoing	Maps of Oahu and Kauai indicated the need to preserve ag lands for purpose of risk management of water for current holdings resulting in Dole & Grove Farm Land purchase
Commodity Coordinator & CRFPIN Manager		5	Prepare an analysi N/A	Statute was changed to omit; however, currently CTAHR and DBEDT have done commodity mapping for DOE, and that information will be overlaid with current portfolio
Property & Water Managers		6	Develop financial In Process	Targeting 4Q26
Commodity Coordinator & CRFPIN Manager		7	Develop feasible s In Process	The Entrepreneur Manufacturing Network addresses
BOD		8	Develop strategiet In Process	HDOT has been invited to the ADC BOD meetings on Kauai, Oahu, Maui & Big Island to present priorities by island for BOD
Commodity Coordinator		9	Develop proposali In Process	Position Budgeted & Approved-Focus for Commodity Coordinator is working on supporting state mandates for institutional purchasing at HDQE; ADC licenses now require an annual report from licensees with high level production information and future applications will include questions around interest in institutional sales
Staff/DBEDT/BOD		10	Develop strategiet Ongoing	ADC BOD members traveled in their individual capacities and provided a PIG Report to the BOD for Policy Summit in March in DC where requests were made to the USDA, and CODEL
BOD & Staff		11	Prepare and revis In Process	Met July 2023 deadline per statute; next new plan due July 2028
Commodity Coordinator & CRFPIN Manager		12	Prepare short- anc In Process	The Entrepreneur Manufacturing Network addresses
BOD & Staff		13	For each project, p In Process	Some projects are legislatively driven, new projects are including
BOD & Staff		14	Evaluate retaining Completed	Opportunity to continue working with DBEDT Sister Agencies to further refine
BOD & Staff		15	Obtain and docum Completed	ADC has followed DBEDT policy and procedure in submitting budgets, LPs, requests for release of funds through DBEDT since moving from HDQA to DBEDT
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Staff		17	20 days before ear Completed	ADC is current with past Annual Reports and working on the Annual Report for 2025
BOD		18	Develop written pc Completed	A Land Policy & Procedure Manual was created and staff is working to provide recommended updates for BOD consideration in FY26 Q3
BOD		18a	ADC BOD oversight Completed	See Land Policy & Procedures
BOD, ED, SR Exec Asst, Asset Manager, Property Mai		18b	Land and other AD Completed	See Land Policy & Procedures
BOD, ED, SR Exec Asst, Asset Manager, Property Mai		18c	Property Managem Completed	See Land Policy & Procedures
BOD, ED, SR Exec Asst, Asset Manager, Property Mai		18d	File & document n Completed	Documented using DBEDT and State Archive Policies & Procedures & files moved to archives per plan
(YARDI) Asset Manager, Property Manager, Water Sy		19	Create an elector In process	Training for new staff members is underway, and Rapid Implementation is moved to week of 11/2 which will have Yardi on-site to launch
Sr. Executive Assistant, Property Managers		20	Create a filing syst Completed	Documented using DBEDT and State Archive Policies & Procedures & files moved to archives per plan
ED & Sr. Exec Asst		21	Evaluate the reten Ongoing	BOD reviewed in 2023 and decided to continue with internal staffing- can be revisited
BOD/Staff- Property Managers, Asset Manager		22	Develop Land Poli Completed.	Documented using DBEDT and State Archive Policies & Procedures & files moved to archives per plan
Asset Manager		23	Evaluate the need Completed	State is self insured
ED		24	Obtain opinion fro Completed	Documented in ADC Land Policies & Procedures Manual
ED, Sr. Eke ED, Sr. Executive Asst., Contract Manage		25	Attend training on Completed	Staff attended training Fall 2025; Working with HDQA on HPP RFP has added additional knowledge to staff
ED & Sr. Exec Asst		26	Fill vacant staff po In Process	Although in an org chart, request to fill vacancy process exists in new fiscal year- completed for all current vacant positions; Accountant V hired, 2 Kauai Water Workers hired; Contract Manager offer made
ED & Sr. Exec Asst		27	Develop and docu In Process	Updated Position Descriptions for Waiahole Water Workers, Kauai Property Manager, Kauai Water Manager, meeting with staff members individually to set together
ED & Sr. Exec Asst		28	Evaluate each staf In Process	Meeting with staff members to give evaluations and set goals in addition to updating Position Descriptions to be reflective of current and future assignments
BOD		29	Develop & docum Completed	Given July 2025
BOD		30	Evaluate the ED's Completed	Given July 2025
BOD		31	Document the specific authority deleg	New ED has brought to the BOD all ROEs, licenses and RFPs
BOD		32	Attend training on Completed	OIP conducted BOD training June 2024 and training for current BOD is being scheduled prior to year end
BOD		33	Ensure that the Bo Completed	OIP training of staff on 9/26 will update processes based on training and new rules