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OFFICE OF THE COUNTY AUDITOR

COUNTY OF MAUI

2145 WELLS STREET, SUITE 106
WAILUKU, MAUI, HAWAII 96793
<http://www.mauicounty.gov/auditor>

OFFICE OF THE
COUNTY CLERK

June 29, 2018

Honorable Mike White, Chair
and Members of the Council
200 S. High Street
Wailuku, Hawaii 96793

Dear Chair White and Members:

**SUBJECT: PLAN OF AUDITS PROPOSED TO BE CONDUCTED
DURING FISCAL YEAR 2019**

Pursuant to Section 3-9.2(1)c of the Revised Charter of the County of Maui (1983), as amended, the Office of the County Auditor's plan of audits proposed to be conducted for Fiscal Year 2019 includes:

Charter-Mandated Projects

- Independent annual financial audit of the County of Maui. Oversight of the ongoing independent financial audit of the County of Maui Fiscal Year Ended 2018. Audit includes:
 - Audit of the basic financial statements contained within the County's Comprehensive Annual Financial Report.
 - Audit of the financial statements of the Department of Water Supply.
 - Single Audit Reports of Federal financial assistance programs.

Self-Initiated Projects

- Audit of improvement agreements related to three lots or less subdivisions, aka "deferral agreements".
- Audit of home-sharing rental services in Maui County (Airbnb, Homeaway, VROB, etc.).
- Evaluation of establishing a fraud, waste, and abuse hotline.

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Ongoing Projects

- Audit of County Employee Travel.
- Audit of County Vehicle Use.
- Peer Review of Office of the County Auditor.

Areas Being Considered for Potential Audit/Evaluation

- Cost of County Park Facilities.
- County Grants.
- Other areas of concern arising during the course of the year.

Should you have any questions or comments on the plan of audits proposed to be conducted in Fiscal Year 2019, please contact me at (808) 463-3192.

Sincerely,



LANCE T. TAGUCHI
County Auditor

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cc: Mayor Alan M. Arakawa