

## OFFICE OF THE COUNTY AUDITOR

COUNTY OF MAUI  
2145 WELLS STREET, SUITE 303  
WAILUKU, MAUI, HAWAII 96793  
<http://www.mauicounty.gov/auditor>

June 28, 2019

Honorable Kelly T. King, Chair  
and Members of the Council  
200 S. High Street  
Wailuku, Hawaii 96793

Dear Chair King and Members:

**SUBJECT: PLAN OF AUDITS PROPOSED TO BE CONDUCTED  
DURING FISCAL YEAR 2020**

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 2020 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 2019. 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 County Vehicle Use.
- Audit of improvement agreements related to three lots or less subdivisions, aka "deferral agreements".
- Report on the fiscal sustainability and financial condition of the County of Maui.
- Evaluation of establishing a fraud, waste, and abuse hotline.
- Examination of the Treasury Function of the Department of Finance (Follow-up of Audit Report No. 14-01).

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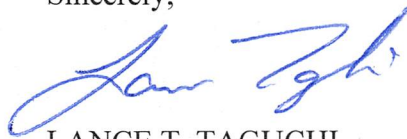
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Areas Being Considered for Potential Audit/Evaluation

- Audit of the County's Road Resurfacing, Improvement, and Maintenance Practices (Follow-up of Audit Report No 15-01).
- 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 2020, please contact me at [county.auditor@mauicounty.us](mailto:county.auditor@mauicounty.us).

Sincerely,



LANCE T. TAGUCHI  
County Auditor

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cc: Mayor Michael P. Victorino