



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).

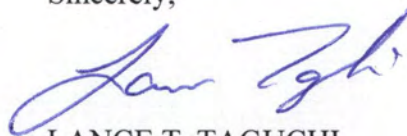
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and Members of the Council
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Areas Being Considered for Potential Audit/Evaluation

- 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.

Sincerely,



LANCE T. TAGUCHI
County Auditor

i:audit plan:fy2020_council:ltt

cc: Mayor Michael P. Victorino



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COUNTY OF MAUI
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June 28, 2019

Honorable Michael P. Victorino, Mayor
200 S. High Street
Wailuku, Hawaii 96793

Dear Mayor Victorino:

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DURING FISCAL YEAR 2020**

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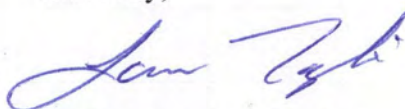
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Sincerely,



LANCE T. TAGUCHI
County Auditor

i:audit plan:fy2020_mayor:ltt

cc: Chair and Members of the Council