



Ernesto G. Pasion
County Auditor

OFFICE OF THE COUNTY AUDITOR
COUNTY OF KAUA'I, STATE OF HAWAII
HALE PUMEHANA BUILDING
3083 AKAHI STREET, ROOM 201
LĪHU'E, HAWAII 96766-1102
Telephone: (808) 241-4178
Fax: (808) 241-6208
Email: auditor@kauai.gov
Website: www.kauai.gov/auditor

June 27, 2013

To: Jay Furfaro, Council Chair
and Councilmembers

From: Ernesto G. Pasion, County Auditor

A handwritten signature in black ink, appearing to read "Ernesto G. Pasion".

Subject: Annual Audit Work Plan FY2013-14

In accordance with Kaua'i County Charter section 32.02.A.3, I submit my audit work plan for FY2013-14 as follows:

Financial Audit:

- Comprehensive Annual Financial Report (CAFR)
- Single Audit Report

Performance Audits

- Service Efforts and Accomplishments (SEA) Survey and Analysis
- County Ethics Policies: Survey and Assessment
- Travel and Discretionary Spending by Elected Officials
- Take Home Vehicle Use and Policies
- Fuel Investigation Report
- Furlough Program Assessment

cc: Mayor Bernard P. Carvalho, Jr.
County Clerk Ricky Watanabe