

**COUNTY OF KAUA'I
KAUA'I COUNTY HOUSING AGENCY**

**INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES**

Fiscal Year Ended June 30, 2014



INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Kaua'i County Housing Agency
County of Kaua'i, Hawai'i

We have performed the procedure described in the second paragraph, which was agreed to by the Kaua'i County Housing Agency, County of Kaua'i, Hawai'i (the Housing Authority) and the U.S. Department of Housing and Urban Development, Real Estate Assessment Center (REAC), solely to assist them in determining whether the electronic submission of certain information agrees with the related hard copy documents. The Housing Authority is responsible for the accuracy and completeness of the electronic submission. This agreed-upon procedure engagement was conducted in accordance with the attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedure is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedure described below either for the purpose for which this report has been requested or for any other purpose.

We compared the electronic submission of the items listed in the "UFRS Rule Information" column with the corresponding printed documents listed in the "Hard Copy Documents" column. The results of the performance of our agreed-upon procedure indicate agreement or non-agreement of the electronically submitted information and hard copy documents as shown in the attached chart.

The Housing Authority is a department of the County of Kaua'i, Hawai'i (the Reporting Entity). We were engaged to perform an audit in accordance with OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, for the Reporting Entity as of and for the fiscal year ended June 30, 2014, and have issued our reports thereon dated December 1, 2014. The information in the "Hard Copy Documents" column was included within the scope, or was a by-product of that audit. Further, our opinion on the fair presentation of the Housing Authority's Financial Data Schedule (FDS) dated December 1, 2014, was expressed in relation to the basic financial statements of the Reporting Entity taken as a whole.

N&K CPAs, Inc.
ACCOUNTANTS | CONSULTANTS

A copy of the reporting package required by OMB Circular A-133, which includes the auditor's reports, is available in its entirety from the Reporting Entity. We have not performed any additional auditing procedures since the date of the aforementioned audit reports. Further, we take no responsibility for the security of the information transmitted electronically to the U.S. Department of Housing and Urban Development, REAC.

This report is intended solely for the information and use of the Housing Authority and the U.S. Department of Housing and Urban Development, REAC, and is not intended to be and should not be used by anyone other than these specified parties.

N&K CPAs, Inc.

Honolulu, Hawaii
December 1, 2014

ATTACHMENT TO INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES

UFRS Rule Information	Hard Copy Document(s)	Findings
Balance Sheet and Revenue and Expense (data line items 111 to 11210)	Financial Data Schedule of Component Unit	Agrees
Footnotes (data element G5000-010)	Footnotes to Audited Basic Financial Statements of the Reporting Entity	Agrees
Type of Opinion on FDS (data element G3100-040)	Auditor's Supplemental Report on FDS	Agrees