

KATHY L. KAOHU
County Clerk



JAMES G.M. KRUEGER
Deputy County Clerk

OFFICE OF THE COUNTY CLERK

COUNTY OF MAUI
200 SOUTH HIGH STREET
WAILUKU, MAUI, HAWAII 96793
www.mauicounty.gov/county/clerk

July 13, 2020

Honorable Keani Rawlins-Fernandez, Chair
Economic Development and Budget Committee
Council of the County of Maui
Wailuku, Hawaii 96793

Dear Chair Rawlins-Fernandez:

Respectfully transmitted are copies of the following communications that were referred to your Committee by the Council of the County of Maui at its meeting of July 10, 2020:

COUNTY COMMUNICATIONS:

- No. 20-343 - Keani Rawlins-Fernandez, Council Vice-Chair
- No. 20-344 - Keani Rawlins-Fernandez, Council Vice-Chair
- No. 20-345 - Scott K. Teruya, Director of Finance
- No. 20-346 - Lance T. Taguchi, County Auditor
- No. 20-347 - Scott K. Teruya, Director of Finance

Respectfully,

A handwritten signature in cursive script that reads "Kathy L. KaoHu".

KATHY L. KAOHU
County Clerk

/jym

Enclosures

cc: Director of Council Services

2020 JUL 13 AM 11:15
OFFICE OF THE
COUNTY COUNCIL

RECEIVED



OFFICE OF THE COUNTY AUDITOR

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

June 29, 2020

OFFICE OF THE
COUNTY CLERK

2020 JUL -1 AM 8:30

RECEIVED

Honorable Alice L. Lee, Chair
and Members of the Council
200 S. High Street
Wailuku, Hawaii 96793

Dear Chair Lee and Members:

**SUBJECT: PLAN OF AUDITS PROPOSED TO BE CONDUCTED
DURING FISCAL YEAR 2021**

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 2021 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 2020. 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".
- Report on the fiscal sustainability and financial condition of the County of Maui.
- Evaluation of establishing a fraud, waste, and abuse hotline.
- Publication of Emergency Procurements made by the County of Maui in response to COVID-19.

COUNTY COMMUNICATION NO. 20-346

Honorable Alice L. Lee, Chair
and Members of the Council
June 29, 2020
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Areas Being Considered for Potential Audit/Evaluation

- Other matters related to the County's response to the COVID-19 Pandemic.
- 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 2021, please contact me at (808) 463-3192.

Sincerely,



LANCE T. TAGUCHI, CPA
County Auditor

i:audit plan:fy2021_council:ltt

cc: Mayor Michael P. Victorino