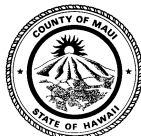


Council Chair
Alice L. Lee

Vice-Chair
Yuki Lei K. Sugimura

Presiding Officer Pro Tempore
Tasha Kama

Councilmembers
Tom Cook
Gabe Johnson
Tamara Paltin
Keani N.W. Rawlins-Fernandez
Shane M. Sinenci
Nohelani U'u-Hodgins



Director of Council Services
David M. Raatz, Jr., Esq.

Deputy Director of Council Services
Richelle K. Kawasaki, Esq.

COUNTY COUNCIL
COUNTY OF MAUI
200 S. HIGH STREET
WAILUKU, MAUI, HAWAII 96793
www.MauiCounty.us

June 23, 2025

Ms. Marcy Martin, Director
Department of Finance
County of Maui
Wailuku, Hawaii 96793

Dear Ms. Martin:

**SUBJECT: ANNUAL COMPREHENSIVE FINANCIAL REPORT,
SINGLE AUDIT REPORTS, AND DEPARTMENT OF
WATER SUPPLY'S FINANCIAL AUDIT REPORTS
(BFED-20(11))**

The Council's Budget, Finance, and Economic Development Committee will be discussing these reports at its meeting of July 1, 2025.

The Fiscal Year 2024 Single Audit Report identified multiple material and significant weaknesses. In preparation for the meeting, may I please request your response to the following:

1. The corrective action plan identifies staffing as a primary cause of the repeat material weaknesses.
 - a. Are staffing limitations the sole cause or have other underlying issues been identified?
 - b. What specific actions have been taken to correct these deficiencies?
 - c. What is the plan and timeline to resolve staffing concerns?
2. Are there other training, procedural, or structural challenges contributing to the recurring deficiencies?

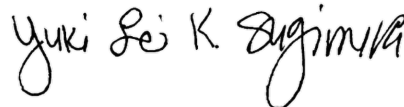
Ms. Marcy Martin
June 23, 2025
Page 2

3. Please describe how the corrective action plan is being monitored and what milestones are in place to track progress.
4. Do you anticipate similar findings in the FY 2025 audit? Why or why not?
5. How were unresolved weaknesses factored into the FY 2026 Budget and operating plan?

May I further request you transmit your response to bfed.committee@mauicounty.us by **June 30, 2025**. To ensure efficient processing, please include the Committee item number in the subject line.

Should you have any questions, please contact me or the Committee staff (Kirsten Szabo at ext. 7662, or Pauline Martins at ext. 8039).

Sincerely,



YUKI LEI K. SUGIMURA, Chair
Budget, Finance, and Economic
Development Committee

bfed:ltr:020(11)afn01:kes

cc: Mayor Richard T. Bissen, Jr.