

**COUNCIL OF THE COUNTY OF MAUI**

# **GOVERNMENT RELATIONS, ETHICS, AND TRANSPARENCY COMMITTEE**

March 7, 2025

**Committee  
Report No. \_\_\_\_\_**

Honorable Chair and Members  
of the County Council  
County of Maui  
Wailuku, Maui, Hawaii

Chair and Members:

Your Government Relations, Ethics, and Transparency Committee, having met on February 18, 2025, makes reference to Resolution 24-90, entitled “REAPPOINTING LANCE T. TAGUCHI THE COUNTY AUDITOR.”

Resolution 24-90’s purpose is to reappoint Lance T. Taguchi as the County Auditor of the County of Maui under Section 3-9.1 of the Revised Charter of the County of Maui (1983), as amended, effective July 1, 2025, for a term ending June 30, 2031, unless terminated earlier.

By correspondence dated April 30, 2024, the County Auditor transmitted a memorandum from the Department of the Corporation Counsel, dated March 2, 2023, relating to Independent Nomination Board reappointment procedures.

The memorandum was sent in response to a Request for Legal Services from the Council Chair dated February 27, 2023, which requested confirmation of the “reappointment procedures required under the 2022 Charter amendment related to the Independent Nomination Board and Charter Sections 3-9.1, 5-2, 8-2.2, and 8-3.2, and notes the following:

- In 2022, Maui County voters approved an amendment to the Charter as proposed by the 2021-2022 Charter Commission, which established the Independent Nomination Board, effective July 1, 2023.

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- Charter Section 3-9.1 notes that “the county auditor may be re-appointed, or a successor appointed, by the council for subsequent terms of six years.”
- Similar language was added to Charter Section 5-2, relating to the appointment of the County Clerk.
- Because this language was added by the Charter Commission to Charter Section 3-9.1 and retained in Charter Section 5-2, the Department of the Corporation Counsel concluded the reappointment can proceed without the INB’s review.
- If the Council decided to consider other applicants for County Clerk and County Auditor, in addition to incumbents, involvement of the INB would be required, and the Council should inform the INB of its intent to consider multiple applicants and seek a list of nominees from the INB.

As part of or in addition to a bachelor’s degree in accounting, business administration, public administration, or a related field, the County Auditor should have adequate professional proficiency for the office, demonstrated by relevant certification as a Certified Internal Auditor or Certified Public Accountant, and have at least five years of experience in the field of auditing, evaluation, or analysis.

Mr. Taguchi has a bachelor of business administration degree and a master of accounting degree from the University of Hawai‘i. He is also a licensed Certified Public Accountant in the State of Hawai‘i. His extensive list of related professional experience includes:

- Field Auditor, State Department of Taxation;
- Business Manager and Consultant, Maui Arts and Cultural Center;
- Controller, E.T. Ige Construction, Inc.;

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- Auditor, Deloitte Haskins & Sells; and
- Internal Auditor, American Savings and Loan.

Mr. Taguchi's County government experience includes:

- Executive Assistant to Mayor James Apana;
- Legislative Analyst (Budget and Finance Committee), Office of Council Services;
- Deputy County Clerk, Office of the County Clerk; and
- County Auditor, a position he has held since 2013.

Your Committee received comments from and interviewed Mr. Taguchi.

Mr. Taguchi said he approaches his work as the County Auditor with a focus on transparency while also stressing the importance of solutions that result from audit findings.

Your Committee highlighted Mr. Taguchi's attention to detail and impartiality.

Your Committee thanked Mr. Taguchi for his willingness to continue serving as the County Auditor and expressed support for his reappointment.

By correspondence received on February 11, 2025, Council Chair Alice L. Lee transmitted a proposed CD1 version of Resolution 24-90, approved as to form and legality by the Department of the Corporation Counsel.

Your Committee voted 9-0 to recommend adoption of Resolution 24-90, CD1. Committee Chair U'u-Hodgins, Vice-Chair Paltin, and members Cook, Johnson, Kama, Lee, Rawlins-Fernandez, Sinenci, and Sugimura voted "aye."

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Your Government Relations, Ethics, and Transparency Committee RECOMMENDS that Resolution 24-90, CD1, attached, entitled "REAPPOINTING LANCE T. TAGUCHI THE COUNTY AUDITOR," be ADOPTED.

This report is submitted in accordance with Rule 3 of the Rules of the Council.



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NOHELANI U'U-HODGINS, Chair

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# Resolution

No. 24-90,CD1

## REAPPOINTING LANCE T. TAGUCHI THE COUNTY AUDITOR

BE IT RESOLVED by the Council of the County of Maui that, in accordance with Section 3-9.1 of the Charter of the County of Maui (1983), as amended, it does hereby reappoint Lance T. Taguchi as the County Auditor of the County of Maui, effective July 1, 2025, for the term ending June 30, 2031, unless terminated earlier.

APPROVED AS TO FORM AND LEGALITY



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Department of the Corporation Counsel  
County of Maui

INTRODUCED BY:

A handwritten signature in cursive script, appearing to read "Alice L. Lee", positioned above a horizontal line.

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ALICE L. LEE