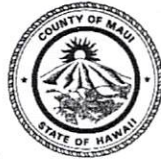


County Auditor  
Lance T. Taguchi



**OFFICE OF THE COUNTY AUDITOR**

COUNTY OF MAUI  
2145 WELLS STREET, SUITE 106  
WAILUKU, MAUI, HAWAII 96793  
<http://www.mauicounty.gov/auditor>

February 7, 2018

Honorable Mike White, Chair  
and Members of the Council  
County of Maui  
200 South High Street  
Wailuku, Hawaii 96793

Dear Chair White and Members:

**SUBJECT: RESOLUTION REQUESTING A PERFORMANCE  
AUDIT OF THE DEPARTMENT OF PUBLIC WORKS  
RELATING TO THREE (3) LOTS OR LESS  
SUBDIVISION DEFERRAL AGREEMENTS**

I am in receipt of Council Resolution No. 17-174 requesting that a performance audit of the Department of Public Works relating to three (3) lots or less subdivision deferral agreements be included on my plan of audits for Fiscal Year 2019.

As you are aware, the tracking and enforcement of deferral agreements has been an issue facing the County for a long time. This issue is complicated by various litigation against the County as well as a recent push by some members of the public for this matter to be resolved.

While I have not yet added such an audit to my plan of audits, prior to receiving Resolution No. 17-174 I began moving towards retaining special counsel. Special counsel will assist my office in looking into these matters and, if appropriate, in carrying out such an audit.

Please contact me if you have any questions. Thank you.

Sincerely,

A handwritten signature in blue ink that reads "Lance T. Taguchi".

LANCE T. TAGUCHI  
County Auditor

RECEIVED

2018 FEB -7 PM 2:45

OFFICE OF THE  
COUNTY COUNCIL

OFFICE OF THE  
COUNTY CLERK

2018 FEB -8 AM 10:52

RECEIVED