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

August 3, 2017

Mr. Danilo Agsalog, Director
Department of Finance
County of Maui
Wailuku, Hawaii 96793

Dear Mr. Agsalog:

SUBJECT: PLAN OF AUDITS (FISCAL YEAR 2016) (AUDIT OF COUNTY PROCUREMENTS (pCARD)) (BF-98(3))

At its meeting of August 1, 2017, the Budget and Finance Committee reviewed Audit Report 16-01, "Audit of County Procurements (pCard)," prepared by the Office of the County Auditor, County of Maui, dated June 2017.

May I please request the following:

1. Provide a list of employees, by Department, authorized to use a County pCard. Include each employee's title, credit limit, number of transactions and total amount charged for Fiscal Year 2017. Further indicate whether the employee requires authorization before using the pCard and identify the position providing the authorization.
2. Describe the circumstances when is it appropriate to use a pCard instead of a purchase order. Does the County have a preferred method of payment when making a purchase? Please explain.
3. Explain the procedure for issuing a purchase order. Indicate who is authorized to initiate a purchase order, and provide the level of authorization required such as supervisor, division head, etc.

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May I further request you provide your response no later than **Wednesday, August 16, 2017**. To ensure efficient processing, please include the relevant Committee item number in the subject line of your response.

Should you have any questions, please contact me or the Committee staff (Michele Yoshimura at ext. 7663, or Yvette Bouthillier at ext. 7758).

Sincerely,

A handwritten signature in black ink, appearing to read "Riki Hokama".

RIKI HOKAMA, Chair
Budget and Finance Committee

bf:ltr:098(3)afn01

cc: Mayor Alan M. Arakawa