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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](http://www.MauiCounty.us)

April 2, 2024

Mr. Lance Taguchi, County Auditor  
Office of the County Auditor  
County of Maui  
Wailuku, Hawaii 96793

Dear Mr. Taguchi:

SUBJECT: **FISCAL YEAR (“FY”) 2025 BUDGET** (BFED-1) (OCA-2)

May I please request you be prepared to answer the following questions at the BFED Committee meeting on **April 16, 2024**.<sup>\*</sup> This will enable the Committee to comprehensively review the FY 2025 Budget. Please also submit your answers to [bfed.committee@mauicounty.us](mailto:bfed.committee@mauicounty.us) by the end of the day on **April 12, 2024**. <sup>\*</sup>*Date subject to change without notice.*

**Overall**

1. The Office’s FY 2022 Actual amount was \$777,991, which is \$550,110 less than the FY 2022 Adopted budget of \$1,328,101. Also in FY 2022, the actual Operations amount was \$375,597, which is \$447,321 less than the adopted Operations amount of \$822,918. The FY 2023 Actual amount was \$1,005,865, which is \$499,336 less than the FY 2023 Adopted budget of \$1,505,201. Also in FY 2023, the actual Operations amount was \$417,450, which is \$407,968 less than the adopted Operations amount of \$825,418. Is this a trend that will continue in FYs 2024 and 2025? How much of the FY 2024 adopted Operations amount of \$851,618 has been encumbered or expended, to date? (Page 4-1, Budget Details) (TP)

**Operations and Equipment (Categories “B” and “C”)**

1. Please justify and provide additional details for the \$150,000 increase for Audit services under index code 901013B. Please clarify

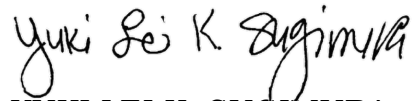
Mr. Lance Taguchi  
April 2, 2024  
Page 2

if a vendor will be secured for the “new contract and fee schedule” and what the new contract entails. (Page 4-19, Budget Details) (GJ) (NUH)

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 (James Krueger at ext. 7761, Kasie Apo Takayama at ext. 7665, or Yvette Bouthillier at ext. 7758).

Sincerely,



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

bfed:2025bgt:240401aoca01:jgk

## BFED Committee

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**From:** BFED Committee  
**Sent:** Tuesday, April 2, 2024 1:50 PM  
**To:** Lance Taguchi  
**Cc:** BFED Committee; County Auditor  
**Subject:** PLEASE READ attached letter re: FISCAL YEAR ("FY") 2025 BUDGET (BFED11) (OCA-2);  
reply by 04/12/2024  
**Attachments:** 240401aoca01.pdf

**Mr. Taguchi:** Please refer to the attached letter from the Budget, Finance, and Economic Development (BFED) Committee Chair, dated April 2, 2024. Please respond by **April 12, 2024**.

Thank you,  
BFED Committee



## OFFICE OF THE COUNTY AUDITOR

COUNTY OF MAUI

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

April 16, 2024

Honorable Yuki Lei K. Sugimura, Chair  
and Members of the Budget, Finance, and Economic  
Development Committee  
County of Maui  
200 South High Street  
Wailuku, Hawaii 96793

Dear Chair Sugimura and Members:

**SUBJECT: FISCAL YEAR ("FY") 2025 BUDGET (BFED-1) (OCA-2)**

In response to your April 2, 2024 letter, please see answers shown in *italic* text below.

### **Overall**

1. The Office's FY 2022 Actual amount was \$777,991, which is \$550,110 less than the FY 2022 Adopted budget of \$1,328,101. Also in FY 2022, the actual Operations amount was \$375,597, which is \$447,321 less than the adopted Operations amount of \$822,918. The FY 2023 Actual amount was \$1,005,865, which is \$499,336 less than the FY 2023 Adopted budget of \$1,505,201. Also in FY 2023, the actual Operations amount was \$417,450, which is \$407,968 less than the adopted Operations amount of \$825,418. Is this a trend that will continue in FYs 2024 and 2025? How much of the FY 2024 adopted Operations amount of \$851,618 has been encumbered or expended, to date? (Page 4-1, Budget Details) (TP)

*Response: The Office of the County Auditor must maintain a degree of operational and budgetary independence from both the Executive and Legislative branches.*

*My requested budget continues to provide that independence by allowing the Office to contract for Audit Services and Professional Services to meet our Charter-mandated responsibilities without relying on budget amendments during the fiscal year.*

*Further my requested budget provides the Office the flexibility to consider procuring third-party Certified Public Accounting firms for unplanned audits requested by the Mayor and/or the Council. For example, as was requested by the Council in Fiscal Year 2022, my Office contracted a*

Honorable Yuki Lei K. Sugimura, Chair  
And Members of the Budget, Finance, and Economic  
Development Committee  
April 16, 2024  
Page 2

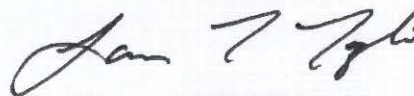
*third-party Certified Public Accounting firm to perform the "Assessment of the Zoning Administration and Enforcement Division, Department of Planning".*

**Operations and Equipment (Categories "B" and "C")**

1. Please justify and provide additional details for the \$150,000 increase for Audit services under index code 901013B. Please clarify if a vendor will be secured for the "new contract and fee schedule" and what the new contract entails. (Page 4-19, Budget Details) (GJ) (NUH)

*Response: The increase will accommodate annual contract increases for the Charter-mandated Financial Audit of the County of Maui. Further, we anticipate incurring additional charges for the Single Audit of federal grants received for the COVID 19 pandemic and the August 2023 Maui Wildfires. These grants will increase the number of major programs to be audited.*

Sincerely,



LANCE T. TAGUCHI, CPA  
County Auditor

## BFED Committee

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**From:** County Auditor  
**Sent:** Tuesday, April 16, 2024 3:11 PM  
**To:** BFED Committee  
**Subject:** BFED-1 OCA-2 response - RE: PLEASE READ attached letter re: FISCAL YEAR ("FY") 2025 BUDGET (BFED11) (OCA-2); reply by 04/12/2024  
**Attachments:** 240416a01-bfed-1\_oca-2.pdf

Aloha, BFED Committee. Appreciate the extra time to respond, please see attachment. Thank you so much.

Camille Sakamoto  
Administrative Officer  
Office of the County Auditor  
County of Maui  
2145 Wells Street, Suite 303  
Wailuku, Maui, HI 96793  
(808) 463-3192  
<http://www.mauicounty.gov/auditor>

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**From:** BFED Committee <BFED.Committee@mauicounty.us>  
**Sent:** Tuesday, April 2, 2024 1:50 PM  
**To:** Lance Taguchi <Lance.Taguchi@mauicounty.us>  
**Cc:** BFED Committee <BFED.Committee@mauicounty.us>; County Auditor <County.Auditor@mauicounty.us>  
**Subject:** PLEASE READ attached letter re: FISCAL YEAR ("FY") 2025 BUDGET (BFED11) (OCA-2); reply by 04/12/2024

**Mr. Taguchi:** Please refer to the attached letter from the Budget, Finance, and Economic Development (BFED) Committee Chair, dated April 2, 2024. Please respond by **April 12, 2024**.

Thank you,  
BFED Committee