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

April 5, 2018

Mr. Mark Walker
Department of Finance
County of Maui
Wailuku, Hawaii 96793

Dear Mr. Walker:

**SUBJECT: REQUESTS/QUESTIONS FROM THE APRIL 3, 2018
MEETING (FN-10) (BF-1)**

At its meeting on April 3, 2018, the Budget and Finance Committee requested your Department's responses to the following requests/questions.

1. Explain the differences in the purpose and responsibilities of a Treasurer and Revenue Manager. (RH)
2. Since Progressive Financial Services closed its operations on March 31, 2018, provide the status on obtaining a new service provider. In the meantime, explain how the County is collecting on checks returned because of non-sufficient funds. (RH)
3. As it relates to iNOVAH, the County's cashiering system:
 - a. Explain what is iNOVAH and describe the services that are currently utilized by the County departments.
 - b. Provide a list of departments, by program, currently using the system or are scheduled to implement the system. Include the date of implementation.
 - c. As stated by the Treasurer, the Managing Director issued a mandate in 2013 that all departments accepting payments are required to use the system. Provide a list of departments, by

program, currently not using the system and explain why they are not using it.

- d. What is the annual contract cost? How is the cost allocated to the users? (RH)
4. Explain how cash audits are conducted and who is responsible for conducting the audit. Does the County have a policy for cash receipts and petty cash? If so, provide a copy. If not, explain why a policy does not exist and who is responsible for such policy and procedures. (YS)
5. How often are the departments audited on their cash handling and cash drawers? Has there been any incidents relating to mishandling of cash? If so, what actions has the County taken to prevent future incidents? Explain. (YS)
6. Provide a status of the request for information relating to third-party investment consultants. (RH)
7. Explain the purpose of the ten percent Administrative Services based on salaries, premium pay, and payroll/fringe for the State-funded programs (pages 6-54 and 6-55 of the Budget Details). (RH)
8. Provide the current balance of park assessment funds, by district, and the amount available for appropriation for FY 2019. The amount available for appropriation FY 2019 should account for all encumbrances and FY 2018 appropriations. (RH)

May I further request that you transmit your response **no later than April 12, 2018**, to enable the Committee to comprehensively review the FY 2019 Budget.

To ensure efficient processing, please duplicate the coding in the subject line above for easy reference.

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Thank you for your attention to this request. Should you have any questions, please contact me or the Committee staff, Michele Yoshimura (ext. 7663), Shelly Espeleta (ext. 7134), Maggie Clark (ext. 7661), or Yvette Bouthillier (ext. 7758), at your earliest convenience.

Sincerely,

A handwritten signature in black ink, appearing to read "Riki Hokama", with a long, sweeping flourish extending to the right.

RIKI HOKAMA, Chair
Budget and Finance Committee

bf:2019bgt:180404afn01:mmy/ske/mcc

cc: Mayor Alan M. Arakawa
Budget Director