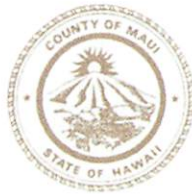


RICHARD T. BISSEN, JR.
Mayor

MARCY MARTIN
Director

MARIA E. ZIELINSKI
Deputy Director



DEPARTMENT OF FINANCE
COUNTY OF MAUI
200 SOUTH HIGH STREET
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PHONE: (808) 270-7722
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COUNTY CLERK

January 12, 2026

Honorable Richard T. Bissen, Jr.
Mayor, County of Maui
200 South High Street
Wailuku, Hawaii 96793

APPROVED FOR TRANSMITTAL

Richard T. Bissen 1-13-26
Mayor Date

For Transmittal to:

Honorable Alice L. Lee, Chair
and Members of the Maui County Council
200 South High Street
Wailuku, Hawaii 96793

Dear Chair Lee and Members:

SUBJECT: A PROPOSED BILL FOR AN ORDINANCE AUTHORIZING THE MAYOR OF THE COUNTY OF MAUI TO ENTER INTO AN INTERGOVERNMENTAL AGREEMENT WITH THE OFFICE OF THE AUDITOR, STATE OF HAWAII, FOR AUDITING SERVICES

Transmitted herewith is a proposed bill entitled, "A BILL FOR AN ORDINANCE AUTHORIZING THE MAYOR OF THE COUNTY OF MAUI TO ENTER INTO AN INTERGOVERNMENTAL AGREEMENT WITH THE OFFICE OF THE AUDITOR, STATE OF HAWAII, FOR AUDITING SERVICES."

The County of Maui's Annual Comprehensive Financial Report ("ACFR") audit requires the Employees' Retirement System ("ERS") schedule of allocations to be audited in accordance with the Governmental Accounting Standards Board Statement No. 68 ("GASB 68"). The State of Hawaii's Office of the Auditor has hired an external auditor to audit the ERS schedule of allocations as required for the fiscal years ("FY") ending June 30, 2025, 2026 and 2027.

The purposes of this proposed bill are as follows: 1) To authorize the Mayor to enter into an intergovernmental agreement with the State of Hawaii, Office of the Auditor, which includes execution of the Memorandum of Understanding ("MOU"), all other necessary documents relating to the MOU, and any other amendments thereto, and; 2) To authorize the payment of \$4,600.00 for FY 2025, \$4,800.00 for FY 2026, and \$5,000.00 for FY 2027 as the County of Maui's share for the audit.

11923

*Honorable Alice L. Lee, Chair
and Members of the Maui County Council
January 12, 2026
Page 2*

Should you have any questions, please feel free to contact me or Deputy Director Maria Zielinski at extension 7722.

Sincerely,



MARCY MARTIN
Director of Finance

Attachments