

County of Maui State of Hawaii

**Budget Finance and Economic
Development Committee
Presentation
FYE June 30, 2023**



N&K CPAs, Inc.
ACCOUNTANTS|CONSULTANTS

Agenda

- Engagement Team Members
- Summary of Auditor's Results
- Financial Statement and Federal Award Findings
- Questions

Engagement Team Members

- Dwayne Takeno – Audit Principal
- Christian Hara – Audit Senior Manager
- Britney Delima – Audit Manager

Summary of Auditor's Results

<u>Financial Statements</u>	
Type of auditor's report issued	Unmodified
Internal control over financial reporting	
Material weakness(es)	Yes
Significant Deficiency(ies)	None reported

Summary of Auditor's Results

<u>Federal Awards</u>	
Internal control over major federal programs:	
Material weakness(es) identified?	No
Significant Deficiency(ies) identified?	Yes
Type of auditor's report issued on compliance for major federal programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with 2 CFR Section 200.516(a)?	Yes

Major Federal Programs

Assistance Listing Number	Name of Federal Program
14.228	Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii
14.871	Section 8 Housing Choice Vouchers
16.575	Crime Victim Assistance
21.023	COVID-19 - Emergency Rental Assistance Program
21.027	COVID-19 - Coronavirus State and Local Fiscal Recovery Funds
97.036	Disaster Grants - Public Assistance (Presidentially Declared Disasters)
Dollar threshold between Type A and Type B programs	\$2,394,275
Auditee qualified as low-risk auditee?	No

Financial Statement Findings

Finding No.	Internal Control Findings	Status
2023-001	Improve Controls over Financial Reporting	Repeat 2022-001
2023-002	Develop Controls over Financed Purchases	New
2023-003	Maui County Transient Accommodations Tax	Repeat 2022-001

Federal Award Findings

Finding No.	Internal Control Findings	Status
2023-004 ALN 14.228	Reporting	New
2023-005 ALN 16.575	Subrecipient Monitoring	Repeat 2022-002
2023-006 ALN 16.575	Allowable Costs	New

Questions?



BFED Committee

From: James G. Krueger
Sent: Tuesday, June 25, 2024 3:05 PM
To: BFED Committee
Subject: FW: Powerpoint presentation for BFED mtg on July 2nd
Attachments: 2023 COM Presentation.pptx

FYI.

From: Dwayne S. Takeno <dtakeno@nkcpa.com>
Sent: Tuesday, June 25, 2024 1:14 PM
To: James G. Krueger <James.Krueger@mauicounty.us>
Cc: Lance Taguchi <Lance.Taguchi@mauicounty.us>
Subject: RE: Powerpoint presentation for BFED mtg on July 2nd

James
Attached is a short powerpoint for the meeting.
Thanks
Dwayne