

EDB Committee

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County of Maui State of Hawaii

**Economic Development and Budget
Committee Presentation
FYE June 30, 2019**



Agenda

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

Engagement Team Members

- Dwayne Takeno – Audit Principal
- Charles Goodin – Audit Senior Manager
- Christian Hara – 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)	Yes

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

Summary of Auditor's Results

<u>Federal Awards</u>	
Major Federal Programs	Section 8 Housing Choice Vouchers
	Crime Victim Assistance
Dollar threshold used to distinguish between Type A and Type B programs	\$1,568,324
Auditee qualified as low-risk auditee?	No

Financial Statement Findings

Finding No.	Internal Control Findings	Status
2019-001	Reconcile Accounts and Post-Closing Adjustments - Material Weakness	Repeat
2019-002	Improve Controls over the Preparation of the Schedule of Expenditures of Federal Awards (SEFA) - Significant Deficiency	New

Federal Award Findings

Finding No.	Internal Control Findings	Status
	CFDA No. 16.575 -Crime Victim Assistance Program	
2019-003	Subrecipient Monitoring - Significant Deficiency	New
2019-004	Allowable Costs - Significant Deficiency	New
	CFDA No. 14.871 - Section 8 Housing Choice Voucher Program	
2019-005	Reporting - Significant Deficiency	New

Questions?

