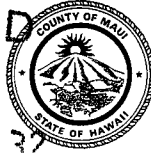


DANNY A. MATEO
County Clerk

JOSIAH K. NISHITA
Deputy County Clerk

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2018 JUL -6 PM 4:32

OFFICE OF THE COUNTY CLERK
COUNTY OF MAUI
200 SOUTH HIGH STREET
WAILUKU, MAUI, HAWAII 96793
www.mauicounty.gov/county/clerk

July 6, 2018

Honorable Riki Hokama, Chair
Budget and Finance Committee
Council of the County of Maui
Wailuku, Hawaii 96793

Dear Chair Hokama:

Respectfully transmitted are copies of the following communications that were referred to your Committee by the Council of the County of Maui at its meeting July 6, 2018:

COUNTY COMMUNICATIONS:

- ✓ No. 18-246 - Riki Hokama, Councilmember
- No. 18-247 - Riki Hokama, Councilmember
- No. 18-249 - Mark R. Walker, Director of Finance
- No. 18-250 - Lance Taguchi, County Auditor

Respectfully,

A handwritten signature in black ink, appearing to be "Josiah K. Nishita", written in a cursive style.

JOSIAH K. NISHITA
Deputy County Clerk

/jym

Enclosures

cc: Director of Council Services



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2018 JUN 29 AM 9: 54

OFFICE OF THE COUNTY AUDITOR

COUNTY OF MAUI

2145 WELLS STREET, SUITE 106
WAILUKU, MAUI, HAWAII 96793
<http://www.mauicounty.gov/auditor>

OFFICE OF THE
COUNTY CLERK

June 29, 2018

Honorable Mike White, Chair
and Members of the Council
200 S. High Street
Wailuku, Hawaii 96793

Dear Chair White and Members:

**SUBJECT: PLAN OF AUDITS PROPOSED TO BE CONDUCTED
DURING FISCAL YEAR 2019**

Pursuant to Section 3-9.2(1)c of the Revised Charter of the County of Maui (1983), as amended, the Office of the County Auditor's plan of audits proposed to be conducted for Fiscal Year 2019 includes:

Charter-Mandated Projects

- Independent annual financial audit of the County of Maui. Oversight of the ongoing independent financial audit of the County of Maui Fiscal Year Ended 2018. Audit includes:
 - Audit of the basic financial statements contained within the County's Comprehensive Annual Financial Report.
 - Audit of the financial statements of the Department of Water Supply.
 - Single Audit Reports of Federal financial assistance programs.

Self-Initiated Projects

- Audit of improvement agreements related to three lots or less subdivisions, aka "deferral agreements".
- Audit of home-sharing rental services in Maui County (Airbnb, Homeaway, VROB, etc.).
- Evaluation of establishing a fraud, waste, and abuse hotline.

COUNTY COMMUNICATION NO. 18-250

Honorable Mike White
June 29, 2018
Page 2

Ongoing Projects

- Audit of County Employee Travel.
- Audit of County Vehicle Use.
- Peer Review of Office of the County Auditor.

Areas Being Considered for Potential Audit/Evaluation

- Cost of County Park Facilities.
- County Grants.
- Other areas of concern arising during the course of the year.

Should you have any questions or comments on the plan of audits proposed to be conducted in Fiscal Year 2019, please contact me at (808) 463-3192.

Sincerely,



LANCE T. TAGUCHI
County Auditor

i:\audit plan\fy2019_council.docx:ltt

cc: Mayor Alan M. Arakawa