



OFFICE OF THE COUNTY AUDITOR

COUNTY OF MAUI
2145 WELLS STREET, SUITE 303
WAILUKU, MAUI, HAWAII 96793
<http://www.mauicounty.gov/auditor>

June 29, 2020

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2020 JUL -1 AM 8:30
OFFICE OF THE
COUNTY CLERK

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

Dear Chair Lee and Members:

**SUBJECT: PLAN OF AUDITS PROPOSED TO BE CONDUCTED
DURING FISCAL YEAR 2021**

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 2021 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 2020. 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".
- Report on the fiscal sustainability and financial condition of the County of Maui.
- Evaluation of establishing a fraud, waste, and abuse hotline.
- Publication of Emergency Procurements made by the County of Maui in response to COVID-19.

COUNTY COMMUNICATION NO. 20-346

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Areas Being Considered for Potential Audit/Evaluation

- Other matters related to the County's response to the COVID-19 Pandemic.
- 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 2021, please contact me at (808) 463-3192.

Sincerely,



LANCE T. TAGUCHI, CPA
County Auditor

i:audit plan:fy2021_council:ltt

cc: Mayor Michael P. Victorino