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OFFICE OF THE COUNTY AUDITOR

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

OFFICE OF THE
COUNTY CLERK

June 29, 2021

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 2022**

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 2022 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 2021. 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

- Assessment of the County of Maui, Department of Planning, Zoning Administration and Enforcement Division.
- Audit of Abandoned and Derelict Vehicles.
- Report on the fiscal sustainability and financial condition of the County of Maui.
- Audit of improvement agreements related to three lots or less subdivisions, aka "deferral agreements".

COUNTY COMMUNICATION NO. 21-349

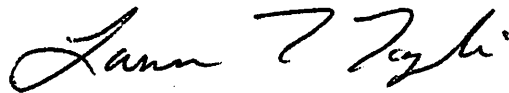
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Areas Being Considered for Potential Audit/Evaluation

- 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 2022, please contact me at (808) 463-3192.

Sincerely,

A handwritten signature in black ink, appearing to read "Lance T. Taguchi". The signature is fluid and cursive, with the first name "Lance" being more prominent.

LANCE T. TAGUCHI, CPA
County Auditor

i:audit plan:fy2022_council:ltt

cc: Mayor Michael P. Victorino