

## OFFICE OF THE COUNTY AUDITOR

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

June 29, 2021

Honorable Michael P. Victorino, Mayor  
200 S. High Street  
Wailuku, Hawaii 96793

Dear Mayor Victorino:

**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".

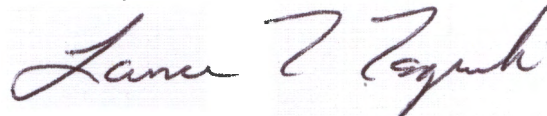
Honorable Michael P. Victorino  
June 29, 2021  
Page 2

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.

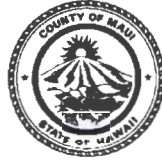
Sincerely,



LANCE T. TAGUCHI, CPA  
County Auditor

i:audit plan:fy2022\_mayor:ltt

cc: Chair and Members of the Council



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COUNTY OF MAUI

2145 WELLS STREET, SUITE 303  
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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  
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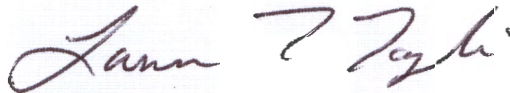
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Sincerely,

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

LANCE T. TAGUCHI, CPA  
County Auditor

i:audit plan:fy2022\_council:ltt

cc: Mayor Michael P. Victorino