

OFFICE OF THE COUNTY AUDITOR

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

February 2, 2023

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

Dear Chair Lee and Members:

**SUBJECT: PLAN OF AUDITS PROPOSED TO BE CONDUCTED
DURING FISCAL YEAR 2023 - REVISED**

Pursuant to Section 3-9.2(1)c of the Revised Charter of the County of Maui (1983), as amended, I transmitted my Office's plan of audits proposed to be conducted for Fiscal Year 2023 on June 29, 2022. I have recently been made aware of a matter involving compensatory time off hours which warrants my attention. The project is added below in **bold**.

Charter-Mandated Projects

- Oversight of the ongoing independent financial audit of the County of Maui for Fiscal Year Ended 2022. Audit includes:
 - Audit of the basic financial statements contained within the County's Annual Comprehensive Financial Report.
 - Audit of the financial statements of the Department of Water Supply.
 - Single Audit Reports of Federal financial assistance programs.

Honorable Alice L. Lee, Chair
and Members of the Council
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Self-Initiated Projects

- **Examination of large lump sum amounts of compensatory time off (CTO) hours given to appointed directors and deputy directors of Mayor Michael P. Victorino during his final days in office.**
- Evaluation of the assessment and collection of Maui County Transient Accommodations Tax.
- Financial Impact Analysis of proposed amendments to the Maui County Charter.
- 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”.

Areas Being Considered for Potential Audit/Evaluation

- Evaluation of the County’s First-Time Homebuyers Program.
- 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 2023, please contact me at (808) 463-3192.

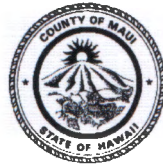
Sincerely,



LANCE T. TAGUCHI, CPA
County Auditor

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cc: Mayor Richard T. Bissen
Kekahaupio Akana, Managing Director



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February 2, 2023

Honorable Richard T. Bissen, Mayor
County of Maui
200 South High Street
Wailuku, Hawaii 96793

Dear Mayor Bissen:

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DURING FISCAL YEAR 2023 - REVISED**

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LANCE T. TAGUCHI, CPA
County Auditor

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cc: Chair and Members of the Council
Kekuhaupio Akana, Managing Director