

COUNCIL OF THE COUNTY OF MAUI  
**BUDGET AND FINANCE COMMITTEE**

October 2, 2009

**Committee  
Report No.** \_\_\_\_\_

Honorable Chair and Members  
of the County Council  
County of Maui  
Wailuku, Maui, Hawaii

Chair and Members:

Your Budget and Finance Committee, having met on September 15, 2009, makes reference to County Communication No. 09-140, from the Council Chair, transmitting a report entitled "DEPARTMENT OF WATER SUPPLY, COUNTY OF MAUI, (PROPRIETY FUND, COUNTY OF MAUI), Financial Statements for the Years Ended June 30, 2008 and 2007, Supplemental Schedules for the Year Ended June 30, 2008 and Independent Auditor's Report", submitted by the County's independent auditor, Kobayashi, Doi & Lum CPAs LLC.

Your Committee notes that the Council's role in the audit review process is to exercise oversight regarding the efficiency and effectiveness of County operations. The auditor's responsibility is to conduct an audit in accordance with generally accepted auditing standards and express an opinion on the Department of Water Supply's financial statements.

Your Committee further notes that the auditor opined that the financial statements present fairly the Department of Water Supply's financial position, changes in financial position, and cash flows, in conformance with accounting principles generally accepted in the United States of America.

Your Committee voted 9-0 to recommend filing of the communication. Committee Chair Pontanilla, Vice-Chair Mateo, and members Baisa, Johnson, Kaho`ohalahala, Medeiros, Molina, Nishiki, and Victorino voted "aye".

Your Budget and Finance Committee **RECOMMENDS** that County Communication No. 09-140 be FILED.

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This report is submitted in accordance with Rule 7 of the Rules of the Council.

  
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JOSEPH PONTAMILLA, Chair

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