

## OFFICE OF THE COUNTY AUDITOR

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

June 30, 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 2024**

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 2024 includes:

### Charter-Mandated Projects

- Oversight of the ongoing independent financial audit of the County of Maui for Fiscal Year Ended 2023. 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.
- Financial Impact Analysis of proposed amendments to the Maui County Charter.

### Self-Initiated Projects

- Evaluation of the County's First-Time Homebuyers Program.
- 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.

Honorable Alice L. Lee, Chair  
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June 30, 2023  
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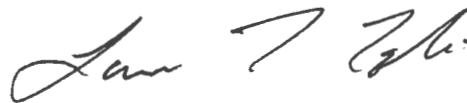
- Report on the fiscal sustainability and financial condition of the County of Maui.
- Audit of improvement agreements related to three lots or less subdivisions, aka “deferral agreements”. *Postponed*
- Assessment of lands purchased with the Open Space, Natural Resources, Cultural Resources, and Scenic Views Preservation Fund.

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 2024, please contact me at (808) 463-3192.

Sincerely,



LANCE T. TAGUCHI, CPA  
County Auditor

i:audit plan:fy2024\_council:ltt

cc: Mayor Richard T. Bissen, Jr.  
Kekuhaupio Akana, Managing Director



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June 30, 2023

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

Dear Mayor Bissen:

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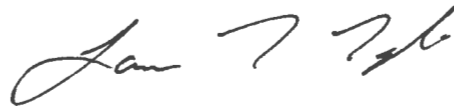
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Kekuhaupio Akana, Managing Director