

**James R. Smith  
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December 9, 2011  
Members of the Maui County Charter Commission  
200 S. High Street  
Wailuku, Hawaii 96793

**Subject: Your study of the Maui County Charter as it relates to  
the position of county auditor.**

Dear Members,

The record reflects that the elected office of county auditor became incorporated into a department of finance in 1967, when our charter was adopted by the people. That means to me that the elected mayor was to be held accountable for inept administration of fiscal policy.

Since 1991, and continuing through your deliberation, shirking of this responsibility has occurred. Now, in order to validate this aberration, the proposal to create an office of county auditor is given serious consideration.

Review of minutes related to your taking up this proposal, suggest a general feeling that being political is bad and that a new office can be created to offset the consequence, and that our political system needs this the proposed "refinement".

It is my conclusion, that inefficiency does not appear related to structure and, if this is true, it cannot be cured by changing the nature of our system.

I asked that you study two questions: Does the perceived inefficiency relate to performance? If so, would a change in structure solve this problem? Specifically, Does a change in Article 8, Section 8-15 related to our cost of government, delegating to another office the director of finance's duty and responsibility address the problem sought to be solved?

I request you recognize that this proposal may have deep and adverse consequences; and should not be proposed without complete understanding of the change in political structure it brings.

Sincerely submitted,

  
James R. Smith

12/12/11 - Written Testimony rec'd from Jim Smith  
Regular Mtg.