



December 28, 2010

The Honorable Shan S. Tsutsui
President of the Senate
State Capitol, Room 409
Honolulu, Hawaii 96813

The Honorable Calvin K.Y. Say
Speaker of the House of Representatives
State Capitol, Room 431
Honolulu, Hawaii 96813

Dear Mr. President and Mr. Speaker:

Pursuant to Section 23-9, Hawaii Revised Statutes, I am transmitting a copy of our report, *Management Audit of the Department of Public Safety's Contracting for Prison Beds and Services*.

In accordance with Section 93-16, Hawaii Revised Statutes, we have also transmitted a copy of this report to the Legislative Reference Bureau Library.

The public may view an electronic copy of this report on Wednesday, December 29, 2010 on our agency's website at the following link: www.state.hi.us/auditor.

Should you have any questions about this report, please don't hesitate to contact the Office of the Auditor at 587-0800, or via email at Auditors2@auditor.state.hi.us.

Sincerely,

Marion M. Higa
State Auditor

c: Legislative Reference Bureau Library
Kevin Kuroda, House Sgt.-At-Arms
Pat Mau-Shimizu, House Chief Clerk

DEPARTMENTAL COMMUNICATION

No. **27**