

STATE OF HAWAI'I
OFFICE OF THE AUDITOR
465 S. King Street, Room 500
Honolulu, Hawai'i 96813-2917



MARION M. HIGA
State Auditor

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DEPT. COMM. NO. 101

August 27, 2012

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

Dear Mr. President:

For your information and consideration, the Office of the Auditor is transmitting herewith, one (1) copy each of the State of Hawai'i Single Audit Report for the fiscal years ended June 30, 2010 and June 30, 2011. The reports may also be viewed electronically at:

<http://www.state.hi.us/auditor/Categories/audit2010.htm> (2010) and
<http://www.state.hi.us/auditor/Categories/audit2011.htm> (2011).

The audits were administered by the Office of the Auditor as authorized under Section 8, Act 1, Session Laws of Hawai'i 2009 and 2010; conducted by Deloitte & Touche LLP; and funded through the Audit Revolving Fund, established pursuant to Section 23-3.6, Hawai'i Revised Statutes.

Sincerely,

Marion M. Higa
State Auditor

Enclosures