



DEPT. COMM. NO. 5

October 12, 2011

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

Dear Mr. President:

For your information and consideration, the Office of the Auditor is transmitting herewith, one (1) copy each of the following audit reports, all as of June 30, 2010:

- Department of Accounting and General Services (Egami & Ichikawa CPAs Inc.)
 - State Parking Revolving Fund *Financial and Compliance Audit*
 - State Motor Pool Revolving Fund *Financial and Compliance Audit*
- Department of Health *Financial and Compliance Report and Internal Control and Business Issues Report* (Accuity LLP)
 - Drinking Water Treatment Revolving Loan Fund *Financial Statements and Internal Control and Business Issues Report*
 - Water Pollution Control Revolving Fund *Financial Statements*
- Department of Transportation
 - Airports Division (KPMG LLP)
 - *Financial Statements and Supplemental Schedules*
 - *Single Audit Reports*
 - Harbors Division (Kobayashi, Kanetoku, Doi, Lum & Yasuda CPAs LLC)
 - *Financial Statements and Supplemental Information*
 - *Report to the Auditor, State of Hawaii*
 - *Single Audit Reports*
- Hawaii Employer-Union Health Benefit Trust Fund *Annual Financial Report* (Macias Gini & O'Connell LLP CPAs)
- Hawaii Housing Finance and Development Corporation *Financial and Compliance Audit* (Accuity LLP)
 - Hawaii Rental Housing System Revenue Bond Fund *Financial Statements*
 - Kamaaina Hale Project *Financial Statements*
 - Kekuilani Gardens *Financial Statements and Internal Controls and Business Issues Report*
 - Rental Housing Trust Fund *Financial Statements*
 - Single Family Mortgage Purchase Revenue Bond Fund *Financial Statements*

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- Hawai'i Public Housing Authority Banyan Street Manor *Financial Statements* (KMH LLP)
- Hawai'i Tourism Authority (KPMG LLP)
 - *Financial Statements*
 - *Report on Internal Control and Financial Reporting*
- Stadium Authority (Kobayashi, Kanetoku, Doi, Lum & Yasuda CPAs LLC)
 - *Financial Statements*
 - *Report to the Auditor and the Board of Directors*
 - *Management Letter*
 - *Internal Control over Financial Reporting for Parking Revenue*
 - *Agreed-Upon Procedures for the Reserve Account of Centerplate, Inc. and the Food and Beverage Concession Operations*
 - *Agreed-Upon Procedures for Swap Meet Operations*
 - *Schedule of Gross Swap Meet Receipts, Commissions, and Net Swap Meet Proceeds Receivable*
 - *Schedule of Sales, Commissions, and Commissions Receivable*

These reports may also be viewed electronically at:

<http://www.state.hi.us/auditor/Categories/audit2010.htm>. The management letter and advisory reports are not available on our website but can be obtained directly from the respective agencies.

These audits were administered by the Office of the Auditor as authorized under Section 8, Act 1, Session Laws of Hawai'i 2009; conducted by the respective certified public accounting firms as noted; 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