



DEPT. COMM. NO. 85

May 7, 2012

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, 2011:

- 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*
  - Water Pollution Control Revolving Fund *Financial Statements*
  - Water Pollution Control Revolving Fund and Drinking Water Treatment Revolving Loan Fund *Internal Control and Business Issues Report*
- Department of Human Services *Financial Statements and Single Audit Report* (N&K CPA's, Inc.)

These reports may also be viewed electronically at:  
<http://www.state.hi.us/auditor/Categories/audit2011.htm>.

These audits were administered by the Office of the Auditor as authorized under Section 8, Act 1, Session Laws of Hawaii 2010; conducted by the respective certified public accounting firms as noted; and funded through the Audit Revolving Fund, established pursuant to Section 23-3.6, Hawaii Revised Statutes.

Sincerely,

Marion M. Higa  
State Auditor

Enclosures