



DEPT. COMM. NO. 87

May 21, 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:

- Hawai'i Community Development Authority *Financial Audit* (Ohata Chun Yuen, LLP)
- Hawai'i Housing Finance and Development Corporation *Financial and Compliance Audit* (Accuity LLP)
- Hawai'i Public Housing Authority *Financial Statements and Single Audit Report* (KMH LLP)
- Hawai'i Tourism Authority *Financial Statements* (KPMG LLP)
- Stadium Authority *Financial Statements and Management Letter* (Kobayashi, Kanetoku, Doi, Lum & Yasuda CPAs LLC)

These reports may also be viewed electronically at:
<http://www.state.hi.us/auditor/Categories/audit2011.htm>. Due to the confidential nature of the information contained within the management letter and advisory report, we will not be placing the text of these reports on our website.

These audits were administered by the Office of the Auditor as authorized under Section 8, Act 1, Session Laws of Hawaii 2008; 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