



DEPT. COMM. NO. 89

May 30, 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 the Attorney General *Financial Statements and Management Letter* (Akamine, Oyadomari, & Kosaki CPAs, Inc.)
- Department of Education *Financial Statements* (KPMG LLP)
- Department of Hawaiian Home Lands *Financial and Compliance Audit and Internal Controls and Business Issues Report* (Accuity LLP)
- Department of Transportation-Administration Division *Financial and Compliance Audit* (CW Associates)
- Department of Transportation-Airports Division *Financial Statements, Single Audit Report, and Passenger Facility Charge Report* (KPMG LLP)
- Department of Transportation-Harbors Division *Financial Statements and Single Audit Report* (Kobayashi, Kanetoku, Doi, Lum & Yasuda CPAs LLC)
- Department of Transportation-Highways Division *Financial Statements* (KMH LLP)
- O'ahu Metropolitan Planning Organization *Financial and Compliance Audit Report and Management Letter* (Gilford Sato & Associates, CPAs, Inc.)

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

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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,

A handwritten signature in cursive script, appearing to read "Marion M. Higa".

Marion M. Higa
State Auditor

Enclosures