



GOV. MSG. NO. **111**

EXECUTIVE CHAMBERS
HONOLULU

NEIL ABERCROMBIE
GOVERNOR

December 15, 2011

The Honorable Calvin Say, Speaker
and Members of the House
Twenty-Sixth State Legislature
State Capitol, Room 431
Honolulu, Hawaii 96813

The Honorable Shan Tsutsui, President
and Members of the Senate
Twenty-Sixth State Legislature
State Capitol, Room 409
Honolulu, Hawaii 96813

Dear Speaker Say, President Tsutsui and Members of the Legislature:

For your information and consideration, I am transmitting herewith two (2) copies of the Overseas Office Financial Audit as required by Act 180, SLH 2010. In accordance with Section 93-16, Hawaii Revised Statutes, I am also informing you that the report may be viewed electronically at <http://www.hawaii.gov/dbedt>.

The Strategic Marketing and Support Division (SMSD) has addressed the deficiency stated in the audit report by making appropriate adjustments to the financial reports. In addition, SMSD has improved internal controls by developing written procedures for the compiling of expenditure data and financial reporting.

Sincerely,


NEIL ABERCROMBIE

Enclosures