



February 3, 2015

DEPT. COMM. NO. **64**

The Honorable Joseph M. Souki  
Speaker of the House of Representatives  
State Capitol, Room 431  
Honolulu, Hawai'i 96813

Dear Mr. Speaker:

As directed by the State Constitution in Article VII, Section 10, and as authorized by Chapter 23, Hawai'i Revised Statutes, the Office of the Auditor has employed the services of independent certified public accountants to conduct financial audits for certain state departments and divisions. For your information and consideration, the Office of the Auditor transmits to you the FY2014 financial statement audit reports for:

- **Hawai'i Employer-Union Health Benefits Trust Fund,**
- **Hawai'i Housing Finance and Development Corporation, and**
- **Stadium Authority.**

We are also including the financial statement audit report for the **Employees' Retirement System of the State of Hawai'i** for the fiscal year ended June 30, 2013.

The reports may also be downloaded or viewed electronically at <http://auditor.hawaii.gov/>.

Sincerely,

Jan K. Yamane  
Acting State Auditor

Enclosures