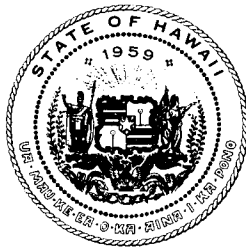


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## DEPT. COMM. NO. 14

February 11, 2002

The Honorable Robert Bunda  
President of the Senate  
State Capitol, Room 003  
Honolulu, Hawaii 96813

Dear Mr. President:

I transmit to you a copy of our report, *Review of Revolving Funds, Trust Funds, and Trust Accounts of the Office of the Governor, Office of the Lieutenant Governor, Department of Education and Hawaii State Public Library System, and Office of Hawaiian Affairs.*

We reviewed the revolving funds, trust funds, and trust accounts of the Office of the Governor, Office of the Lieutenant Governor, Department of Education and Hawaii State Public Library System, and Office of Hawaiian Affairs. For each fund and account reviewed, we present a five-year financial summary, the fund's purpose, and conclusions about its use.

We hope that the report will assist you in reviewing the issues examined. The report will be available at our website, [www.state.hi.us/auditor](http://www.state.hi.us/auditor), and released to the public and press on Tuesday, February 12, 2002.

Sincerely,

Marion M. Higa  
State Auditor

Enclosure

✓c: Paul Kawaguchi, Senate Clerk