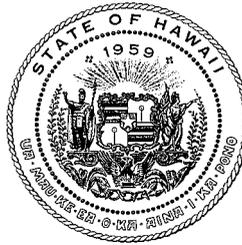


STATE OF HAWAI'I
OFFICE OF THE AUDITOR
465 S. King Street, Room 500
Honolulu, Hawai'i 96813-2917



MARION M. HIGA
State Auditor
(808) 587-0800
FAX: (808) 587-0830

DEPT. COMM. NO. 81

March 11, 2011

The Honorable Shan S. Tsutsui
President of the Senate
State Capitol, Room 409
Honolulu, Hawai'i 96813

Dear Mr. President:

For your information and consideration, the Office of the Auditor is transmitting herewith, one (1) copy of the State of Hawai'i *Report on Internal Control over Financial Reporting and on Compliance and Other Matters* as of June 30, 2009. This report is issued in conjunction with the audit of the State of Hawai'i's *Comprehensive Annual Financial Report*, previously submitted by our office. Due to the confidential nature of the information contained within the report, we will not be placing the text of the report on our website.

The audit of the State of Hawai'i's *Comprehensive Annual Financial Report* was administered by the Office of the Auditor as authorized under Section 8, Act 1, Session Laws of Hawai'i 2008; conducted by Deloitte & Touche LLP; and funded through the Audit Revolving Fund, established pursuant to Section 23-3.6, Hawai'i Revised Statutes.

Sincerely,

Marion M. Higa
State Auditor

Enclosures

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