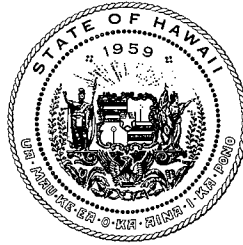


STATE OF HAWAII
OFFICE OF THE AUDITOR
465 S. King Street, Room 500
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Acting State Auditor

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DEPT. COMM. NO. 108

May 23, 2013

The Honorable Donna Mercado Kim
President of the Senate
State Capitol, Room 409
Honolulu, Hawaii 96813

Dear Madam President:

As directed by the State Constitution in Article VII, Section 10, and 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 statement and single audits for the State of Hawai'i, as a whole, and for select state departments and divisions. For your information and consideration, the Office of the Auditor transmits to you the State of Hawai'i, Comprehensive Annual Financial Report and Single Audit Report, as well as financial statement and single audit reports issued during FY2013 for the following departments:

- Accounting and General Services
- Attorney General
- Budget and Finance
- Business, Economic Development & Tourism
- Defense
- Education
- Hawaiian Home Lands
- Health
- Human Services
- Labor and Industrial Relations
- Transportation

The reports may be downloaded or viewed electronically under the heading, *Audit Revolving Fund Reports*, at: <http://www.state.hi.us/auditor/SearchReports.html>

Sincerely,

Jan K. Yamane
Acting State Auditor
Enclosures