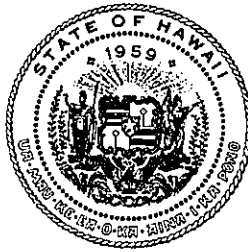


STATE OF HAWAII
OFFICE OF THE AUDITOR
465 S. King Street, Room 500
Honolulu, Hawai'i 96813-2917



JAN K. YAMANE
Acting State Auditor

(808) 587-0800
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February 2, 2016

DEPT. COMM. NO. 304

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. This is to inform you that the audit report of the **Employees' Retirement System of the State of Hawai'i (ERS)** for the fiscal year ended June 30, 2014 has been issued.

For your information and consideration, the Office of the Auditor transmits to you a super summary of the ERS.

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

Sincerely,

A handwritten signature in black ink, appearing to read "Jan K. Yamane".

Jan K. Yamane
Acting State Auditor

Enclosures