



**BRIEFING BY MARION M. HIGA, STATE AUDITOR  
ON REPORT NO. 10-03, FINANCIAL EXAMINATION OF THE  
DEPARTMENT OF BUDGET AND FINANCE**

**Senate Committee on Ways and Means**

**March 30, 2010**

Chair Kim and Members of the Committee:

Thank you for the opportunity to brief you on this report, which was released by us on March 18, 2010. The examination was conducted by my office and the independent certified public accounting firm Accuity LLP. I will also include information that addresses various comments made about the report and the circumstances under which the examination was undertaken. My briefing will be based on the attached PowerPoint slides.

Before I proceed with those slides, I would like to introduce the relevant members of my staff and the Accuity staff:

- Jan Yamane, Esq., deputy auditor and general counsel; BA, MA, MBA, JD
- Calvin Hangai, CPA, administrative deputy auditor; BBA
- Jennifer Ueki, Esq., CPA, assistant auditor; BBA, JD
- Dennis Tsuhako, CPA, CGFM, Accuity assurance partner; BBA
- Cindy Yee, CPA, Accuity assurance principal; BBA, MAcc
- Donn Nakamura, CPA, RPA, Accuity assurance senior manager; BS

I hold a BEd and an MEd.