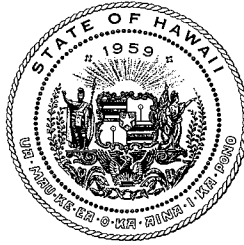


STATE OF HAWAI'I
OFFICE OF THE AUDITOR
465 S. King Street, Room 500
Honolulu, Hawai'i 96813-2917



MARION M. HIGA
State Auditor

(808) 587-0800
FAX: (808) 587-0830

DEPT. COMM. NO. 55

January 24, 2011

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

The Honorable Calvin K.Y. Say
Speaker of the House of Representatives
State Capitol, Room 431
Honolulu, Hawai'i 96813

Dear Mr. President and Mr. Speaker:

Pursuant to generally accepted government auditing standards, I am transmitting a copy of the *Peer Review of the State of Hawai'i Office of the Auditor*, conducted by the National Conference of State Legislatures.

In accordance with section 93-16, Hawaii Revised Statutes, we have also transmitted a copy of this report to the Legislative Reference Bureau Library.

The public may view an electronic copy of this report on Monday, January 24, 2011 on our agency's website at the following link: www.state.hi.us/auditor.

Should you have any questions about this report, please don't hesitate to contact the Office of the Auditor at 587-0800, or via email at Auditors2@auditor.state.hi.us.

Sincerely,

Marion M. Higa
State Auditor

Enclosure

c: Legislative Reference Bureau Library
Kevin Kuroda, House Sgt.-At-Arms
Pat Mau-Shimizu, House Chief Clerk

RECEIVED
SENATE
OFFICE OF THE PRESIDENT
11 JAN 26 2011