

DEPT. COMM. NO. 89

June 2, 2011

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

Dear Mr. President:

For your information and consideration, the Office of the Auditor is transmitting herewith, one (1) copy each of the following audit reports, all as of June 30, 2010:

- Department of the Attorney General *Financial Statements and Single Audit Report and Management Letter* (Akamine, Oyadomari & Kosaki CPA's, Inc.)
- Department of Education *Financial Statements and Single Audit Report* (KPMG LLP)
- Department of Hawaiian Home Lands *Financial Statements and Single Audit Report and Internal Controls and Business Issues Report* (Accuity LLP)
- Department of Human Services *Financial Statements and Single Audit Report* (N&K CPA's, Inc.)
- Department of Transportation
 - Administration Division *Financial and Compliance Audit* (CW Associates)
 - Highways Division *Financial Statements and Single Audit Report* (KMH LLP)
 - O'ahu Metropolitan Planning Organization *Financial Statements and Single Audit Report and Management Letter* (Gilford Sato & Associates, CPA's, Inc.)
- Hawai'i Public Housing Authority *Financial Statements and Single Audit Report and Management Letter* (KMH LLP)
- Hawai'i Community Development Authority *Financial Audit* (Ohata Chun Yuen, LLP)

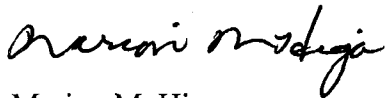
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These reports may also be viewed electronically at: <http://www.state.hi.us/auditor/Categories/audit2010.htm>. Due to the confidential nature of the information contained within the management letter and advisory report, we will not be placing the text of these reports on our website.

These audits were administered by the Office of the Auditor as authorized under Section 8, Act 1, Session Laws of Hawai'i 2009; conducted by the respective certified public accounting firms as noted; 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