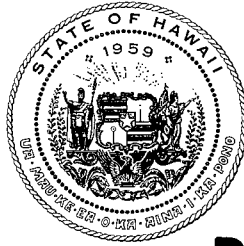


STATE OF HAWAII
OFFICE OF THE AUDITOR
465 S. King Street, Room 500
Honolulu, Hawaii 96813-2917



JAN K. YAMANE
Acting State Auditor

(808) 587-0800
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DEPT. COMM. NO. 36

November 8, 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, Article VII, Section 10, and authorized by Chapter 23, Hawaii 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 Hawaii, as a whole, and for select state departments and divisions. For your information and consideration, the Office of the Auditor transmits to you the Department of Health financial statements and Single Audit report for the fiscal year ended June 30, 2012.

The reports may be downloaded or viewed electronically on our new website under the heading, *Financial Audits*, at: <http://auditor.hawaii.gov>

Sincerely,

Jan K. Yamane
Acting State Auditor

Enclosure