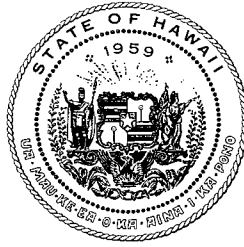


STATE OF HAWAII  
**OFFICE OF THE AUDITOR**  
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Honolulu, Hawaii 96813-2917



**JAN K. YAMANE**  
Acting State Auditor

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## DEPT. COMM. NO. 37

December 30, 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 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. For your information and consideration, the Office of the Auditor transmits to you the FY2013 financial statement audit reports for:

- **Hawai'i Employer-Union Health Benefits Trust Fund;**
- **Hawai'i Tourism Authority; and**
- **Hawai'i Community Development Authority.**

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

Sincerely,

Jan K. Yamane  
Acting State Auditor

Enclosures