



January 30, 2014

DEPT. COMM. NO. 72

The Honorable Donna Mercado Kim
President of the Senate
State Capitol, Room 409
Honolulu, Hawai'i 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:

- **Department of Hawaiian Home Lands;**
- **Department of Transportation, Administration Division;**
- **Hawai'i Housing Finance and Development Corporation; and**
- **Stadium Authority.**

We have also included the FY2011 financial statement audit report for the Employees' Retirement System of the State of Hawai'i.

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

Sincerely,

Jan K. Yamane
Acting State Auditor

Enclosures