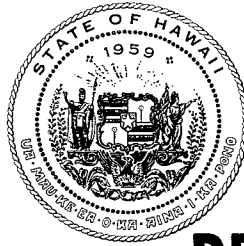


STATE OF HAWAI'I
OFFICE OF THE AUDITOR
465 S. King Street, Room 500
Honolulu, Hawai'i 96813-2917



JAN K. YAMANE
Acting State Auditor

(808) 587-0800
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DEPT. COMM. NO. 85

April 7, 2014

The Honorable Donna Mercado Kim
Senate President
State Capitol, Room 409
Honolulu, Hawai'i 96813

The Honorable Joseph M. Souki
Speaker of the House of Representatives
State Capitol, Room 431
Honolulu, Hawai'i 96813

Dear Madam President and Mr. Speaker:

Pursuant to Section 23-9, Hawai'i Revised Statutes, I am transmitting a copy of our report, *Report on the Implementation of State Auditor's 2011 Recommendations*, Report No. 14-06.

In accordance with Section 93-16, Hawai'i 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 Tuesday, April 8, 2014 on our agency's new website at <http://auditor.hawaii.gov/>. Please note that our website address has changed.

Should you have any questions about this report, please do not hesitate to contact my office at 587-0800, or via email at Auditors2@auditor.state.hi.us.

Sincerely,

Jan K. Yamane
Acting State Auditor

c: Legislative Reference Bureau Library
Kevin Kuroda, House Sergeant-At-Arms
Brian L. Takeshita, House Chief Clerk

Enclosure