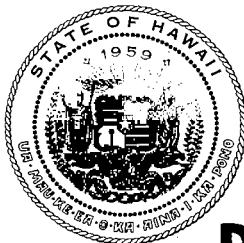


STATE OF HAWAII
OFFICE OF THE AUDITOR
465 S. King Street, Room 500
Honolulu, Hawaii'i 96813-2917



JAN K. YAMANE
Acting State Auditor

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DEPT. COMM. NO. 92

August 28, 2014

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

Dear Madam President:

As directed by the State Constitution in Article VII, Section 10, and as authorized by Chapter 23, Hawaii'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 report for:

- **Department of Transportation – Highways Divison.**

Also included is the financial statement audit report for the Employees' Retirement System of the State of Hawaii'i for the fiscal year ended June 30, 2012.

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

Sincerely,

Jan K. Yamane
Acting State Auditor

Enclosures