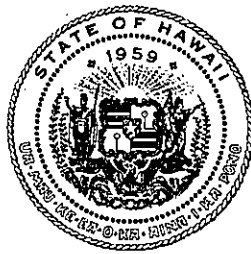


STATE OF HAWAI'I  
OFFICE OF THE AUDITOR  
465 S. King Street, Room 500  
Honolulu, Hawai'i 96813-2917



JAN K. YAMANE  
Acting State Auditor

(808) 587-0800  
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April 1, 2016

## DEPT. COMM. NO. 313

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

Dear Mr. Speaker:

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. This is to inform you that the audit report of the **State of Hawai'i Single Audit of Federal Financial Assistance Programs** for the fiscal year ended June 30, 2015 has been issued.

For your information and consideration, the Office of the Auditor transmits to you a super summary of the State of Hawai'i Single Audit Report.

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

Sincerely,

A handwritten signature in cursive script, appearing to read "Jan K. Yamane".

Jan K. Yamane  
Acting State Auditor

Enclosures