

LINDA LINGLE  
GOVERNOR



Russ K. Saito  
Comptroller

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**STATE OF HAWAII**  
**DEPARTMENT OF ACCOUNTING**  
**AND GENERAL SERVICES**  
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May 23, 2003

**COMPTROLLER'S MEMORANDUM NO. 2003-15**

TO: Heads of Departments and Agencies

FROM: Russ K. Saito, State Comptroller *Russ K Saito*

SUBJECT: Posting of Audit Reports on Departmental WebPages

This memorandum sets forth the statewide policy that departments and agencies that are audited annually post their financial or single audit reports on their department's webpage. This policy is effective for audit reports beginning with the fiscal year ended June 30, 2002.

For departments and agencies with single audit reports, the posting of the single audit report on the department's webpage would satisfy the requirements of the Office of Management and Budget Circular No. A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, issued pursuant to the Single Audit Act of 1984 (Public Law 98-502) and the Single Audit Act Amendments of 1996 (Public Law 104-156), that audit reports must be made available for public inspection within 30 days after the completion of the audit.

For departments and agencies with financial audits, the posting of the audited financial statements on the department's webpage would provide access to Hawaii's taxpayers and other interested parties to current information on the financial activities of departments and agencies of the executive branch.

If you are unable to post your June 30, 2002 audit report on your department's webpage, the Department of Accounting and General Services (DAGS) has established a section for financial reports on its webpage. Upon request, we will post your audit report in this section until you are able to put it on your department's webpage. If you need this assistance, please submit a written request to DAGS.

Any questions on the above should be directed to the Audit Division at 586-0360.

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