

State of Hawaii
Department of Accounting and General Services
Accounting Division

Instruction to State Departments and Agencies
2014 State Single Audit Information

In accordance with Section 40-4, Hawaii Revised Statutes, and OMB Circular A-133, we are requesting financial information to assist in the preparation of the State's Single Audit Report for the fiscal year ended June 30, 2014.

The following financial information is requested:

1. Department SEFA Data Sheet Package - See DAGS' 2014 SEFA Preparation Instructions. 2014 instructions have been revised. A procedure has been added to compare the federal expenditures per the SEFA to the federal expenditures reported to the Federal agency during the fiscal year. A column has been added to the SEFA Data Sheet and a new reconciliation has been added to the package.
2. Prior year's audit findings with status of the department's corrective action.
3. Written communications with Federal agencies that oversee expenditures be made available to CAFR auditors.

The department SEFA data sheet package should be submitted to Wayne L. Chu wayne.l.chu@hawaii.gov 2014 Single Audit Preparation Team member by August 29, 2014. The DAGS' SEFA Preparation Instructions and SEFA data sheet package may be found at the Accounting Division's web page at <http://hawaii.gov/dags/accounting-division>.

If you have any questions, please call Wayne L. Chu at 586-0360.