



**REPORT ON AGENCIES THAT DELEGATE
THE AUDIT RESPONSIBILITY AND TRANSFER
FUNDS IN ACCORDANCE WITH
ACT 164, SECTION 100
SESSION LAWS OF HAWAII
REGULAR SESSION OF 2011**

For the Twelve-Months Period from
December 1, 2010 through November 30, 2011

Department of
Accounting and General Services
January 6, 2012

EXECUTIVE SUMMARY

The Reason for This Report

Section 100, Act 164, Session Laws of Hawaii, Regular Session of 2011, states that agencies that use appropriations authorized in part II of the Act for audit services may delegate that responsibility and transfer funds to Internal Post Audit (AGS 104), when it is determined by such agencies that it is advantageous to do so; and provided further that the governor shall submit to the legislature a summary report of all uses of this proviso for the previous twelve month period from December 1 to November 30 no later than twenty days prior to the convening of the 2012 and 2013 sessions.

This report is to provide the Legislature with a summary of all uses of this proviso.

A Summary of the Report

During the period from December 1, 2010 through November 30, 2011, no agencies used this proviso to delegate the audit services responsibility and transfer funds to Internal Post Audit (AGS 104) when the agency considered such delegation and transfer of funds advantageous to do so.

NEIL ABERCROMBIE
GOVERNOR



JAN S. GOUVEIA
ACTING COMPTROLLER

STATE OF HAWAII
DEPARTMENT OF ACCOUNTING AND GENERAL SERVICES
P.O. BOX 119, HONOLULU, HAWAII 96810-0119

January 6, 2012

The Honorable Calvin K. Y Say, Speaker
House of Representatives
Twenty-Sixth State Legislature
Hawaii State Capitol, Room 431
415 South Beretania Street
Honolulu, HI 96813

Dear Representative Say:

I present you with a summary report of agencies that used the provisions of Section 100, Act 164, Session Laws of Hawaii, Regular Session of 2011, with the Governor's approval, to delegate the audit services responsibility and transferred funds to Internal Post Audit (AGS 104), when the agency determined such delegation and transfer of funds advantageous to do so, for the twelve-months period from December 1, 2010 through November 30, 2011.

Sincerely,

A handwritten signature in black ink, appearing to read "Jan S. Gouveia".

JAN S. GOUVEIA
Acting Comptroller

DEPARTMENT OF ACCOUNTING AND GENERAL SERVICES

Report of Agencies that Delegated the Audit Responsibility
and Transferred Funds to Internal Post Audit (AGS 104)

For the Twelve-Months Period from
December 1, 2010 through November 30, 2011

<u>Name of Agency</u>	<u>Purpose</u>	<u>Amount</u>
None.		