

**STATE OF HAWAII**  
**DEPARTMENT OF ACCOUNTING AND GENERAL SERVICES**  
**HONOLULU, HAWAII**

October 21, 1994

COMPTROLLER'S CIRCULAR NO. 1994-1

TO: Heads of Departments and Agencies

FROM: Robert P. Takushi, Comptroller

SUBJECT: Filing Reports With the Comptroller (Revision of Comptroller's Circular No. 196, 9/23/68)

To perform properly the auditing and accounting functions assigned by law to the Comptroller, it is necessary that there be adequate communication regarding the activities of those functions on department and agency levels. The purpose of this circular is to state the requirements for communicating to this office the results of audits and other accounting-related work applicable to the financial records and systems of state departments and agencies. This circular supercedes Comptroller's Circular No. 196, dated September 23, 1968.

The Comptroller must be promptly furnished with two copies of all reports on audits, investigations, studies, or other work relating to auditing or accounting, upon receipt of such reports by a department or agency. Reports covered by this requirement include, but are not necessarily limited to, the following:

Audit reports of independent accountants

Management letters of independent accountants (normally submitted in connection with their audits)

Reports containing proposals, recommendations, or other results of studies or surveys touching upon a department's or agency's accounting activities, or upon the auditing of such accounting activities.

At the same time that private parties are retained for such work, provision should be made for a sufficient number of copies of the anticipated reports to comply with the requirements of this circular.



ROBERT P. TAKUSHI  
Comptroller