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GOVERNOR



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

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November 7, 1994

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COMPTROLLER'S CIRCULAR NO. 1994 - 2

**TO:** Heads of Departments and Agencies

**FROM:** Robert P. Takushi, Comptroller

**SUBJECT:** Approval to Use Certified Public Accountants or Other Consultants for Audit and Accounting Services

The purpose of this circular is to state the requirements for the use of certified public accountants or other consultants for audit and accounting services.

The auditing and accounting functions are assigned by law to the Comptroller. Therefore, the Comptroller's prior written approval must be obtained before departments and agencies may hire certified public accountants or other consultants for audit and accounting services.

Any questions regarding this circular may be directed to the Audit Division at 586-0360.

**ROBERT P. TAKUSHI**  
Comptroller