



**REPORT ON AGENCIES THAT DELEGATE  
THE AUDIT RESPONSIBILITY AND TRANSFER  
FUNDS IN ACCORDANCE WITH  
ACT 162, SECTION 116  
SESSION LAWS OF HAWAII  
REGULAR AND SPECIAL SESSIONS OF 2009**

For the Twelve-Months Period from  
December 1, 2008 through November 30, 2009

Department of  
Accounting and General Services  
December 11, 2009

## **EXECUTIVE SUMMARY**

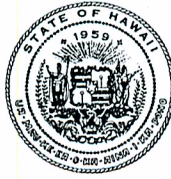
### **The Reason for This Report**

Section 116, Act 162, Session Laws of Hawaii, Regular and Special Sessions of 2009, 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 2010 and 2011 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, 2008 through November 30, 2009, 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.



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

P.O. BOX 119  
HONOLULU, HAWAII 96810-0119

December 11, 2009

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

Dear Representative Say:

I present you with a summary report of agencies that used the provisions of Section 116, Act 162, Session Laws of Hawaii, Regular and Special Sessions of 2009, 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, 2008 through November 30, 2009.

Sincerely,

A handwritten signature in cursive script that reads "Russ K. Saito".

RUSS K. SAITO  
State 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, 2008 through November 30, 2009

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