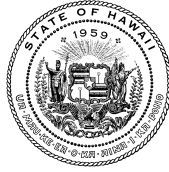


DAVID Y. IGE
GOVERNOR



CURT T. OTAGURO
COMPTROLLER
AUDREY HIDANO
DEPUTY COMPTROLLER

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

May 14, 2019

COMPTROLLER'S MEMORANDUM NO. 2019-11

TO: Heads of Departments and Agencies
ATTN: Administrative or Fiscal Office
FROM: Curt T. Otaguro, Comptroller
SUBJECT: Audit Examination for Fiscal Year 2019

A handwritten signature in black ink, appearing to read "Curt T. Otaguro".

This memorandum is to give notice that the State of Hawaii's auditors for fiscal year 2019, Accuity LLP (Accuity), will begin examination procedures in connection with the annual audit of the State's accounting records and financial statements. Accuity is also the auditor for the State's Single Audit which covers federal financial assistance received and expended by departments that have elected not to have separate stand-alone audits for the fiscal year ending June 30, 2019. As in the past, the audit will include examining the State's records, transactions, and information application processing systems. They will, therefore, be contacting staff in the various departments and agencies for assistance as needed.

The usual cooperation and helpfulness of your staff in this audit effort will be appreciated. If you or your staff have any questions, please call Lenora D. Fisher, Accounting System Administrator, at 586-0600 or email at lenora.d.fisher@hawaii.gov.