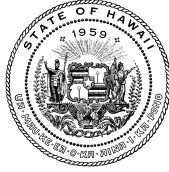


DAVID Y. IGE
GOVERNOR




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

June 2, 2020

COMPTROLLER'S MEMORANDUM NO. 2020-11

TO: Heads of Departments and Agencies
ATTN: Administrative and Fiscal Offices
FROM: Curt T. Otaguro, Comptroller 
SUBJECT: Audit Examination for Fiscal Year 2020

This memorandum is to give notice that the State of Hawaii's auditors for fiscal year 2020, Accuity, LLP, will begin examination procedures in connection with the annual audit of the State's accounting records and financial statements. Accuity, LLP 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, 2020. 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.