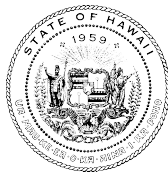


JOSH GREEN M.D.  
GOVERNOR  
KE KIA'ĀINA



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COMPTROLLER  
KA LUNA HO'OMALU HANA LAULĀ

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**STATE OF HAWAII | KA MOKU'ĀINA O HAWAII**  
**DEPARTMENT OF ACCOUNTING AND GENERAL SERVICES | KA 'OIHANA LOIHELU A LAWELAWE LAULĀ**  
P.O. BOX 119, HONOLULU, HAWAII 96810-0119

May 31, 2023

**COMPTROLLER'S MEMORANDUM NO. 2023-10**

TO: Heads of Departments and Agencies

ATTN: Administrative and Fiscal Offices

FROM: Keith A. Regan, Comptroller 

SUBJECT: GASB 96 – Subscription-Based Information Technology Arrangements Workbook for FY2023 due July 14, 2023

In accordance with Section 40-4, Hawaii Revised Statutes, we are requesting the following information to assist in the preparation of the State of Hawaii's Annual Comprehensive Financial Report for the year ended June 30, 2023:

1. Subscription-Based Information Technology Arrangements (SBITA) effective for June 30, 2023 fiscal year, which were not included in previously submitted workbooks.

GASB 96 is effective for fiscal year 2023 and will have a significant impact on the State's financial statements to reflect the reporting of subscription liabilities and intangible assets effected by SBITA's. It is necessary that the workbooks be submitted on time for our team to review and determine materiality, completeness and accuracy requirements. The DAGS GASB team will be uploading the material SBITA's into the software system LeaseQuery, for this initial year only. Departments and agencies will be responsible for upkeeping the system going forward. Please use the attached template for GASB 96 and submit it electronically to [DAGSAuditgasb@hawaii.gov](mailto:DAGSAuditgasb@hawaii.gov) on or before July 14, 2023.

If you have any questions, please contact Ron Shiigi, Audit Administrator, at (808) 586-0360 or e-mail at [ronald.t.shiigi.gov](mailto:ronald.t.shiigi.gov).

attachment