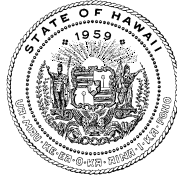


JOSH GREEN, M.D.  
GOVERNOR  
KE KIA'ĀINA



KEITH A. REGAN  
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KA LUNA HO'OMALU HANA LAULĀ  
  
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KA HOPE LUNA HO'OMALU HANA LAULĀ

**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

June 4, 2026

**COMPTROLLER'S MEMORANDUM NO. 2026-12**

TO: Heads of Departments and Agencies

Administrative and Fiscal Offices

FROM: Meoh-Leng Silliman, Acting Comptroller 

SUBJECT: Audit Examination for Fiscal Year 2026

This memorandum is to give notice that the State of Hawaii's auditors for fiscal year 2026, 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, 2026. 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 Ladea Nash, Accounting System Administrator, at 586-0600 or e-mail at [ladea.m.nash@hawaii.gov](mailto:ladea.m.nash@hawaii.gov).