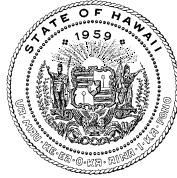


JOSH GREEN, M.D.
GOVERNOR
KE KIA'ĀINA



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

MEOH-LENG SILLIMAN
DEPUTY COMPTROLLER
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 LAWELAWÉ LAULĀ
P.O. BOX 119, HONOLULU, HAWAII 96810-0119

July 13, 2026

SPECIAL DISTRIBUTION MEMORANDUM NO. 2026-07

TO: Selected Heads of Departments and Agencies
Administrative and Fiscal Officers

FROM: Meoh-Leng Silliman, Acting Comptroller 

SUBJECT: Financial Information for the State's 2026 Single Audit Report – Due
August 28, 2026

In accordance with Section 40-4, Hawaii Revised Statutes and OMB Uniform Guidance, we are requesting financial information to assist in the preparation of the State's Single Audit Report for the fiscal year ended June 30, 2026.

The following financial information is requested:

1. FY 2026 Department SEFA Data Sheet Package – See 2026 SEFA Preparation Instructions.
2. Status of Prior Year's Audit Findings' Corrective Action Plan.
3. Written communications with Federal agencies that oversee expenditures or copies made available to ACFR/Single Audit auditors, Accuity, LLP.

The financial information requested should be submitted electronically to danice.woo@hawaii.gov by **August 28, 2026**. The 2026 SEFA Preparation Instructions, 2026 Department SEFA Data Sheet Package Template, and Status of Prior Year's Audit Findings' Corrective Action Plan Template may be found at the Accounting Division's web page at <http://ags.hawaii.gov/accounting>.

If you have any questions, please contact Ladea Nash, Accounting System Administrator, at 586-0600 or e-mail at ladea.m.nash@hawaii.gov.

Attachments