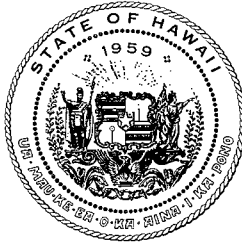


STATE OF HAWAII
OFFICE OF THE AUDITOR
465 S. King Street, Room 500
Honolulu, Hawaii 96813-2917



JAN K. YAMANE
Acting State Auditor

(808) 587-0800
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DEPT. COMM. NO. 87

April 24, 2014

The Honorable Donna Mercado Kim
President of the Senate
State Capitol, Room 409
Honolulu, Hawaii 96813

Dear Madam President:

As directed by the State Constitution in Article VII, Section 10, and as authorized by Chapter 23, Hawaii Revised Statutes, the Office of the Auditor has employed the services of independent certified public accountants to conduct financial audits for certain state departments and divisions. For your information and consideration, the Office of the Auditor transmits to you the FY2013 financial statement audit reports for:

- **Department of Education;**
- **Department of Transportation – Airports Division; and**
- **Department of Health, including the
Drinking Water Treatment Revolving Loan Fund and
Water Pollution Control Revolving Fund**

The reports may also be downloaded or viewed electronically at <http://auditor.hawaii.gov/>.

Sincerely,

Jan K. Yamane
Acting State Auditor

Enclosures

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THE SENATE
CLERK'S OFFICE
STATE OF HAWAII

'14 APR 24 A10 :03

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SENATE
OFFICE OF THE PRESIDENT

'14 APR 24 A8 :54