



April 7, 2022

Donn Nakamura  
Principal  
Accuity LLP  
999 Bishop Street  
Suite 1900  
Honolulu, HI 96813

Dear Mr. Nakamura:

As required by Title 2, Code of Federal Regulations, Part 200, Office of Management and Budget's Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), we are initiating a quality control review of the State of Hawaii, Department of Accounting and General Services Single Audit Report for the year ended June 30, 2020, issued by Accuity LLP. Our objective is to determine if the single audit was conducted per applicable standards, including generally accepted government auditing standards and generally accepted auditing standards, and met the requirements of Uniform Guidance.

We have scheduled the virtual entrance conference for 10:00 a.m. HST on April 13, 2022, and will begin work immediately following this conference. If you have any questions, please contact Grover Fowler, Assistant Director, at (202) 693-5254 or [fowler.grover@oig.dol.gov](mailto:fowler.grover@oig.dol.gov).

Upon completion of our fieldwork, we will brief you regarding the results of the quality control review. We appreciate your cooperation in this matter and look forward to a successful review.

Sincerely,

A handwritten signature in cursive script that reads "Carolyn R. Hantz".

Carolyn R. Hantz  
Assistant Inspector General  
for Audit

cc: Lenora Fisher  
Administrator  
State of Hawaii, Department of Accounting and General Services

Latonya Torrence  
Director  
Division of Policy, Review, and Resolution  
Employment and Training Administration

Julie Cerruti  
Audit Liaison  
Office of Grants Management  
Office of Management and Administration Service  
Employment and Training Administration

Gregory Hitchcock  
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Nalini V. Close  
Administrator  
Office of Management and Administrative Services  
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