



February 1, 2019

Audrey Hidano
Deputy Comptroller
Office of the Comptroller
Kalanimoku Building
1151 Punchbowl Street, Room 412
Honolulu, HI 96813

**Quality Control Review for:
Single Audit of the State of Hawaii for the Fiscal Year Ended
June 30, 2017**

Report Number 24-19-001-03-315

Dear Ms. Hidano:

The purpose of this letter is to formally advise you of the results of a Quality Control Review (QCR) the U.S. Department of Labor's (DOL) Office of Inspector General conducted on the above-referenced single audit.

Accuity LLP was contracted to perform the single audit under the requirements of Uniform Guidance (including the Compliance Supplement), Generally Accepted Government Auditing Standards, and Generally Accepted Auditing Standards.

Our objective for this QCR was to determine if Accuity LLP conducted the single audit per those standards. See the table below for the scope of our QCR.

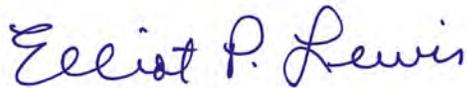
**DOL Major Programs Audited by Accuity LLP and
Subject to Our QCR**

DOL Major Program	Catalog of Federal Domestic Assistance Numbers	DOL Funds Reported as Expended
Employment Service Cluster	17.207; 17.801; 17.804	\$3,990,008
Unemployment Insurance	17.225	\$192,754,885
Total		\$196,744,893

Based on our review of the audit documentation related to the programs above, we determined Accuity LLP's audit work was acceptable and met the requirements of applicable standards, including Generally Accepted Government Auditing Standards, Generally Accepted Auditing Standards, and Uniform Guidance.

If you have any questions concerning the results of the QCR, please contact Melvin Reid, Director, Office of Single Audit Oversight, at (202) 693-6993, or reid.melvin@oig.dol.gov.

Sincerely,



Elliot P. Lewis
Assistant Inspector General for Audit

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

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