February 1, 2019

Audrey Hidano  
Deputy Comptroller  
Office of the Comptroller  
Kalanikukaua 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.

<table>
<thead>
<tr>
<th>DOL Major Program</th>
<th>Catalog of Federal Domestic Assistance Numbers</th>
<th>DOL Funds Reported as Expended</th>
</tr>
</thead>
<tbody>
<tr>
<td>Employment Service Cluster</td>
<td>17.207; 17.801; 17.804</td>
<td>$3,990,008</td>
</tr>
<tr>
<td>Unemployment Insurance</td>
<td>17.225</td>
<td>$192,754,885</td>
</tr>
<tr>
<td>Total</td>
<td></td>
<td>$196,744,893</td>
</tr>
</tbody>
</table>
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

Julie Cerruti
Audit Liaison
Employment and Training Administration

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