June 8, 2022

Curt T. Otaguro  
Comptroller  
State of Hawaii  
Department of Accounting and General Services  
1151 Punchbowl Street  
Honolulu, HI 96813

Subject: Quality Control Review for the Single Audit of the  
State of Hawaii for the Fiscal Year Ended June 30, 2020  
Report Number: 24-22-003-03-315

Dear Mr. Otaguro:

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 Office of Management and Budget (OMB) 2 CFR 200 (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 Table 1 for the scope of our QCR.

<table>
<thead>
<tr>
<th>DOL Major Program</th>
<th>Catalog of Federal Domestic Assistance Number</th>
<th>DOL Funds Reported as Expended</th>
</tr>
</thead>
<tbody>
<tr>
<td>Unemployment Insurance</td>
<td>17.225</td>
<td>$1,942,394,091</td>
</tr>
<tr>
<td>COVID-19 Unemployment Insurance</td>
<td>17.225</td>
<td>$1,405,658</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td></td>
<td><strong>$1,943,799,749</strong></td>
</tr>
</tbody>
</table>


Working for America’s Workforce
Based on our review of the audit documentation related to the program 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 Sean Gilkerson, Audit Director, Financial Management Audits, at (202) 693-5225 or gilkerson.sean@oig.dol.gov or Grover Fowler, Assistant Director, Financial Management Audits, at (202) 693-5254 or fowler.grover@oig.dol.gov.

Sincerely,

Carolyn R. Hantz
Assistant Inspector General for Audit

cc: Donn Nakamura
    Principal and Partner
    Accuity LLP

    Lenora Fisher
    Accounting Administrator
    State of Hawaii
    Department of Accounting and General Services

    Nalini V. Close
    Administrator
    Office of Management and Administrative Services
    Employment and Training Administration

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

    Julie Cerruti
    Audit Liaison
    Employment and Training Administration

    Greg Hitchcock
    Audit Liaison
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