



March 12, 2026

Keith A. Regan  
Comptroller  
Office of the Comptroller  
Department of Accounting and General Services  
State of Hawaii  
P.O. Box 119  
Honolulu, HI 96810-0119

Subject: Quality Control Review for the Single Audit of the State of Hawaii,  
Department of Accounting and General Services, for the Fiscal  
Year Ended June 30, 2024  
Report Number: 24-26-003-50-598

Dear Mr. Regan:

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: (1) Title 2 C.F.R. Part 200 (Office of Management and Budget's Uniform Guidance), including the compliance supplement; (2) generally accepted government auditing standards; and (3) generally accepted auditing standards.

Our objective for this QCR was to determine if Accuity LLP conducted the single audit in accordance with those standards. The scope of our QCR included \$291,091,880 of the \$726,540,322 in total federal funds expended (see the following table for additional details on our scope).

**Table: Scope of the Office of Inspector General’s QCR**

<b>DOL Major Programs Reviewed</b>	<b>Federal Assistance Listing Numbers</b>	<b>DOL Major Funds Reported as Expended</b>
Unemployment Insurance	17.225	\$266,006,612
COVID-19 Unemployment Insurance	17.225	\$1,627,853
Workforce Innovation and Opportunity Act (WIOA) Cluster	17.258, 17.259, and 17.278	\$16,614,051
WIOA National Dislocated Worker Grants/Workforce Investment Act National Emergency Grants	17.277	\$6,843,364
<b>Total DOL Major Funds Reported as Expended</b>		<b>\$291,091,880</b>

Source: State of Hawaii, Department of Accounting and General Services’ Schedule of Expenditures of Federal Awards for the Year Ended June 30, 2024

Based on our review of the audit documentation related to the programs above, we determined the audit work performed by Accuity LLP was acceptable and met the requirements of applicable standards—including the Office of Management and Budget’s Uniform Guidance, generally accepted government auditing standards, and generally accepted auditing standards.

We appreciate the cooperation and courtesies Accuity LLP extended to us during the review.

Sincerely,



Laura B. Nicolosi  
Assistant Inspector General for Audit

cc: Donn Nakamura  
Partner  
Accuity LLP

Ladea Nash  
Accounting System Administrator  
Department of Accounting and General Services  
State of Hawaii

Latonya Torrence  
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Chantel Sollers  
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