



January 30, 2026

Donn Nakamura
Partner
Accuity LLP
999 Bishop Street
Suite 2300
Honolulu, HI 96813

Dear Mr. Nakamura:

As required by Title 2 Code of Federal Regulations Part 200, the 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 single audit report on the State of Hawaii, Department of Accounting and General Services, for the fiscal year ended June 30, 2024, conducted by Accuity LLP.

Our objective is to determine if the single audit was conducted in accordance with applicable standards, including generally accepted government auditing standards and generally accepted auditing standards, and met the requirements of Uniform Guidance.

We will hold a virtual entrance conference at 11 a.m. Hawaii Standard Time on February 2, 2026, and we will begin work immediately following this conference. 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 blue ink that appears to read "Laura B. Nicolosi".

Laura B. Nicolosi
Assistant Inspector General
for Audit

cc: Keith A. Regan
Comptroller
State of Hawaii
Department of Accounting and General Services

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

Latonya Torrence
Chief, Division of Resolution and Closeout
Office of Grants Management
Employment and Training Administration

Chantel Sollers
Audit Liaison
Office of Grants Management
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Gregory Hitchcock
Audit Liaison
Office of Grants Management
Employment and Training Administration