



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 1: DOL Major Program Audited by
Accuity LLP and Subject to Our QCR**

DOL Major Program	Catalog of Federal Domestic Assistance Number	DOL Funds Reported as Expended
Unemployment Insurance	17.225	\$1,942,394,091
COVID-19 Unemployment Insurance	17.225	\$1,405,658
Total		\$1,943,799,749

Source: State of Hawaii Schedule of Expenditures of Federal Awards for the Year Ended June 30, 2020

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
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