BENJAMIN J. CAYETANO
GOVERNOR

DIRECTOR'S OFFICE
DEPT. OF
TRANSPORTATION
JUN 8 3 40 PM '00

RAYMOND H. SATO
COMPTROLLER

MARY PATRICIA WATERHOUSE
DEPUTY COMPTROLLER

STATE OF HAWAII
DEPARTMENT OF ACCOUNTING
AND GENERAL SERVICES
P.O. BOX 119
HONOLULU, HAWAII 96810-0119

JUN 8 2000

COMPTROLLER'S MEMORANDUM NO. 2000-13

TO: Heads of Departments

SUBJECT: Financial Statement Reporting

This is to inform all departments that for consistent financial reporting, your audited financial statements for the fiscal year ending June 30, 2002 should conform to the provisions of Governmental Accounting Standards Board (GASB) Statement 34. Funding for your financial audit should provide for any auditor assistance that may be required by your department to conform to the new financial reporting requirements. To be consistent, please do not apply any provisions of GASB Statement 34 before the required deadline.

Should there be any questions, please call Wayne Horie of our Accounting Division at 586-0600.

RAYMOND H. SATO
Comptroller