Hi Barbara,

Hope you are doing well.

In accordance with the requirements of the ACCJC Annual Fiscal Report and to address ACCJC’s accreditation standards and reporting requirements relating to financial audits of the University of Hawai‘i Community College System, please find attached the University of Hawai‘i Consolidated Financial Statements, Required Supplementary Information and Other Supplementary Information for the fiscal year ending June 30, 2011. Incorporated as part of the consolidated financial statements is the agreed upon “Report of Independent Auditors on Supplemental Information,” including the Statements of Net Assets – Community College System (Schedule VIII on page 71) and the Statements of Revenues, Expenses and Changes in Net Assets – Community College System (Schedule IX on page 72) and related notes on page 73.

This is “...the presentation of a combined balance sheet and income statement of the community college system as supplemental information to the University’s consolidated financial statements with an opinion on such supplemental information in relation to the University’s consolidated financial statements taken as a whole.” which the Commission agreed to accept as the financial audit for the University of Hawai‘i Community College System.

Each of our campus’ Annual Fiscal Report references this audit which is being submitted to you on their behalf.

Should you have any questions, please feel free to call me at (808) 956-6280 <tel:%28808%29%20956-6280>.

Aloha,
Mike
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