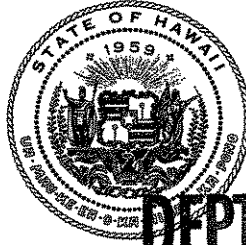


STATE OF HAWAII
OFFICE OF THE AUDITOR
465 S. King Street, Room 500
Honolulu, Hawai'i 96813-2917



MARION M. HIGA
State Auditor

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DEPT. COMM. NO. 34

April 13, 2007

The Honorable Colleen Hanabusa
President of the Senate
State Capitol, Room 409
Honolulu, Hawai'i 96813

Dear Madam President:

I transmit to you a copy of our report, *Cost Analysis of Disability Parking Placards*.

We found that the counties incurred approximately \$397,000 in costs for the distribution of removable windshield placards under the parking program for persons with disabilities. The counties had varying cost components which generally included labor, benefits, administrative costs and miscellaneous supplies. The cost to issue a placard across the counties ranged from \$11.54 to \$28.33 per placard. We found that the statutory reimbursement rate of \$12 per placard to be reasonable, but also made recommendations for an alternate calculation method to streamline the process in the future.

We hope that the report will assist you in reviewing the issues examined. We will place the report on our website, www.state.hi.us/auditor, and release it to the public and press, on Monday, April 16, 2007.

Sincerely,

Marion M. Higa
State Auditor

Enclosure

✓ c: Carol Taniguchi, Senate Clerk

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STATE OF HAWAII