



Hawaii Employer-Union Health Benefits Trust Fund State of Hawaii

Report on Census Data
(With Independent Accountants' Report Thereon)

June 30, 2025

Submitted by
THE AUDITOR
STATE OF HAWAII

Independent Accountants' Report

The Auditor
State of Hawaii:

Board of Trustees
Hawaii Employer-Union Health Benefits Trust Fund
State of Hawaii:

We have examined the Hawaii Employer-Union Health Benefits Trust Fund of the State of Hawaii (the EUTF) management's assertion that the significant elements of census data reported by the EUTF to the EUTF's actuary for use in the July 1, 2024 actuarial valuation were complete and accurate based on the criteria set forth by Chapter 87A of the Hawaii Revised Statutes and the EUTF Administrative Rules. The significant elements of census data reported by the EUTF were name, social security number, date of birth, hire date, credited service, and gender. The management of the EUTF is responsible for its assertion. Our responsibility is to express an opinion on management's assertion based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether management's assertion is fairly stated, in all material respects. An examination involves performing procedures to obtain evidence about management's assertion. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material misstatement of management's assertion, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

In our opinion, management's assertion that the significant elements of census data reported by the EUTF to the EUTF's actuary for use in the July 1, 2024 actuarial valuation were complete and accurate based on the criteria set forth by Chapter 87A of the Hawaii Revised Statutes and the EUTF Administrative Rules, is fairly stated, in all material respects.

Our report is intended solely for the information and use of the Auditor, State of Hawaii, the Board of Trustees and management of the EUTF, and participating employers and their auditors, and is not intended to be and should not be used by anyone other than these specified parties.



Honolulu, Hawaii
September 23, 2025