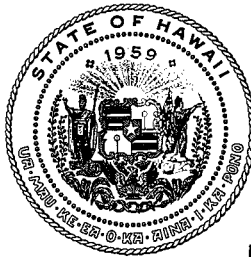


STATE OF HAWAII
OFFICE OF THE AUDITOR
465 S. King Street, Room 500
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LESLIE H. KONDO
State Auditor

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DEPT. COMM. NO. 114

December 14, 2017

HAND DELIVER

The Honorable Ronald K. Kouchi
Senate President
415 South Beretania Street
State Capitol, Room 409
Honolulu, Hawaii 'i 96813

RE: Audit of the Employees' Retirement System of the State of Hawaii 'i

Dear President Kouchi:

The financial audit report of the Employees' Retirement System of Hawaii 'i for the fiscal year ended June 30, 2016 was issued on November 29, 2017. The Office of the Auditor retained KPMG LLP to perform the financial audit. For your information, we are enclosing a copy of the two-page Auditor's Summary and financial audit report.

You may view the Auditor's Summary and report on our website at:
http://files.hawaii.gov/auditor/Report/2017_Audit/ERS_Summary_2016.pdf and
http://files.hawaii.gov/auditor/Report/2017_Audit/ERS2016.pdf.

If you have any questions about the report, please contact me.

Very truly yours,

Leslie H. Kondo
State Auditor

LHK:RTS:ly

Enclosure