



DEPT. COMM. NO. 156

October 3, 2017

VIA HAND DELIVERY

The Honorable Ronald D. Kouchi
Senate President
415 S. Beretania Street
State Capitol, Room 409
Honolulu, Hawai'i 96813

Re: Financial Audit of the Hawai'i Convention Center

Dear President Kouchi:

The special-purpose financial audit report of the Hawai'i Convention Center for the year ended December 31, 2016, was issued on August 2, 2017. The Office of the Auditor retained CW Associates, A Hawai'i Certified Public Accounting Corporation, to perform the financial audit. The auditors issued an unmodified opinion that the Hawaii Convention Center's financial statements were presented fairly, in all material respects, in accordance with the management agreement between the Hawaii Tourism Authority and AEG Management HCC, the company contracted to operate the convention center.

For your information, we are enclosing the Auditor's Summary and the Hawai'i Convention Center's financial audit report. Both documents are accessible through the Office of the Auditor's website at http://files.hawaii.gov/auditor/Reports/2016_Audit/ConventionCenter2016.pdf.

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

Very truly yours,

Leslie H. Kondo
State Auditor

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Enclosures