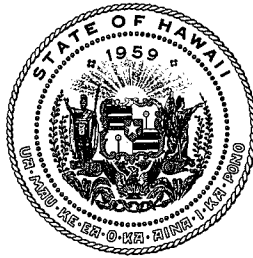


STATE OF HAWAII  
OFFICE OF THE AUDITOR  
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Honolulu, Hawaii 96813-2917



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LESLIE H. KONDO  
State Auditor

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DEPT. COMM. NO. 157

November 14, 2017

**VIA HAND DELIVERY**

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

Re: Review of Special Funds, Revolving Funds, Trust Funds, and Trust Accounts of the Department of Taxation, Report No. 17-10

Dear President Kouchi:

We are attaching a copy of our report, *Review of the Special Funds, Revolving Funds, Trust Funds, and Trust Accounts of the Department of Taxation*, Report No. 17-10. This report presents a five-year summary for each special fund, trust fund and trust account, evaluates the original intent and purpose of each fund and account, and determines the degree to which each fund and account achieves its stated and claimed purpose. The Department of Taxation did not have any revolving funds during the period of our review. We determined that two special funds and three trust accounts did not meet criteria and should be closed or reclassified.

The report is also accessible through the Office of the Auditor's website at <http://files.hawaii.gov/auditor/Reports/2017/17-10.pdf>

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

Very truly yours,

Leslie H. Kondo  
State Auditor

Enclosure