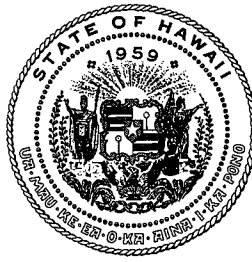


STATE OF HAWAII  
OFFICE OF THE AUDITOR  
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Honolulu, Hawaii 96813-2917



LESLIE H. KONDO  
State Auditor

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DEPT. COMM. NO. 167

December 20, 2017

**HAND DELIVER**

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

RE: Audit of the Hawai'i Community Development Authority

Dear Senate President Kouchi:

The financial audit report of the Hawai'i Community Development Authority for the fiscal year ended June 30, 2017 was issued on December 8, 2017. The Office of the Auditor retained CW Associates, A Hawai'i CPA Corporation 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/Reports/2017\\_Audit/HCDA\\_Summary\\_2017.pdf](http://files.hawaii.gov/auditor/Reports/2017_Audit/HCDA_Summary_2017.pdf) and  
[http://files.hawaii.gov/auditor/Reports/2017\\_Audit/HCDA2017.pdf](http://files.hawaii.gov/auditor/Reports/2017_Audit/HCDA2017.pdf).

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

Very truly yours,

Leslie H. Kondo  
State Auditor

LHK:RTS:ly

Enclosures