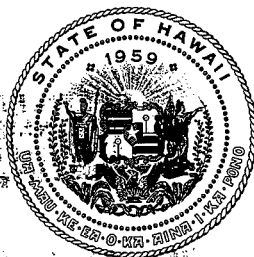


STATE OF HAWAII  
OFFICE OF THE AUDITOR  
465 S. King Street, Room 500  
Honolulu, Hawaii 96813-2917



LESLIE H. KONDO  
State Auditor

(808) 587-0800  
lao.auditors@hawaii.gov

**DEPT. COMM. NO. 332**

February 1, 2018

**VIA HAND DELIVERY**

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

RE: Audit of the Department of Hawaiian Home Lands

Dear President Kouchi:

The financial and compliance audit report of the Department of Hawaiian Home Lands for the fiscal year ending June 30, 2017, was issued on December 21, 2017. The Office of the Auditor retained Accuity LLP to perform the financial and compliance audit. For your information, we are enclosing a copy of the two-page Auditor's Summary and the financial and compliance audit report.

You may view the Auditor's Summary and report on our website at:

[http://files.hawaii.gov/auditor/Reports/2017\\_Audit/DHHL2017.pdf](http://files.hawaii.gov/auditor/Reports/2017_Audit/DHHL2017.pdf) and

[http://files.hawaii.gov/auditor/Reports/2017\\_Audit/DHHL\\_Summary\\_2017.pdf](http://files.hawaii.gov/auditor/Reports/2017_Audit/DHHL_Summary_2017.pdf).

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

Very truly yours,

Leslie H. Kondo  
State Auditor

LHK:RTS:emo

Enclosures