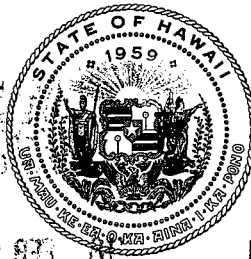


STATE OF HAWAII
OFFICE OF THE AUDITOR
465 S. King Street, Room 500
Honolulu, Hawaii 96813-2917



LESLIE H. KONDO
State Auditor

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DEPT. COMM. NO. 336

February 6, 2018

VIA HAND DELIVERY

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

RE: Financial Audit of the Department of Transportation, Harbors Division

Dear President Kouchi:

The financial audit report of the Department of Transportation, Harbors Division for the fiscal year ended June 30, 2017, was issued on December 21, 2017. The Office of the Auditor retained KKDLY LLC to perform the financial audit. For your information, we are enclosing a copy of the two-page Auditor's Summary and the financial audit report.

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

http://files.hawaii.gov/auditor/Reports/2017_Audit/DOT_Harbors_2017.pdf and

http://files.hawaii.gov/auditor/Reports/2017_Audit/DOT_Harbors_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