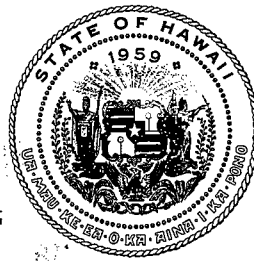


STATE OF HAWAII  
OFFICE OF THE AUDITOR  
465 S. King Street, Room 500  
Honolulu, Hawaii 96813-2917



LESLIE H. KONDO  
State Auditor

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**DEPT. COMM. NO. 339**

February 13, 2018

**VIA EMAIL & HAND DELIVERY** (senkouchi@capitol.hawaii.gov)

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

Re: Audit of the Office of Hawaiian Affairs, Report No. 18-03

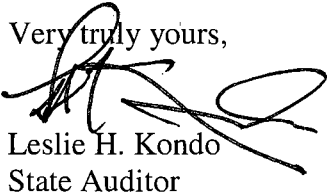
Dear President Kouchi:

We are enclosing a copy of our *Audit of the Office of Hawaiian Affairs*, Report No. 18-03, with the Auditor's Summary. The audit was performed pursuant to Section 10-14.55, Hawaii Revised Statutes, which requires the Office of the Auditor to conduct an audit of the Office of Hawaiian Affairs at least once every four years. Our audit evaluated Office of Hawaiian Affairs policies and actions regarding the use of its Fiscal Reserve, Grants, Sponsorships, and Trustee Allowances.

The report is accessible through our website at:  
<http://files.hawaii.gov/auditor/Reports/2018/18-03.pdf>.

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

Very truly yours,



Leslie H. Kondo  
State Auditor

LHK:emo  
Enclosure