

STATE OF HAWAII  
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DEPT. COMM. NO. 351

February 28, 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 Public Utilities Commission, Report No. 18-05

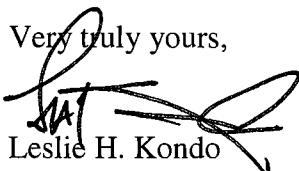
Dear President Kouchi:

We are enclosing a copy of our *Audit of the Public Utilities Commission*, Report No. 18-05, with the Auditor's Summary. The audit was performed pursuant to Senate Bill No. 382, Senate Draft No. 2, House Draft No. 1, Committee Draft No. 2, which was passed by the 2017 Legislature and signed by the Governor as Act 198 which requires the Auditor to conduct a management audit to evaluate the efficiency and effectiveness of the commission and aid in the commission's transition to a better functioning entity.

The report is accessible through our website at:  
<http://files.hawaii.gov/auditor/Reports/2018/18-05.pdf>.

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

Very truly yours,



Leslie H. Kondo  
State Auditor

LHK:emo  
Enclosure