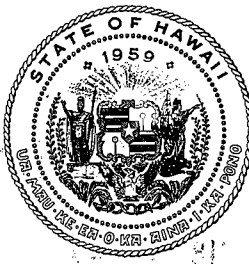


STATE OF HAWAII
OFFICE OF THE AUDITOR
465 S. King Street, Room 500
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LESLIE H. KONDO
State Auditor

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DEPT. COMM. NO. 363

March 20, 2018

VIA HAND DELIVERY

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

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

Dear President Kouchi:

The financial and compliance audit report of the Department of Transportation, Airports Division for the fiscal year ended June 30, 2017, was issued on February 23, 2018. The Office of the Auditor retained BKD 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/DOT_Airports_Financial_2017.pdf

http://files.hawaii.gov/auditor/Reports/2017_Audit/DOT_Airports_Summary_2017.pdf and

http://files.hawaii.gov/auditor/Reports/2017_Audit/DOT_Airports_SA2017.pdf.

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

Very truly yours,

Leslie H. Kondo
State Auditor

LHK:RTS:emo

Enclosures