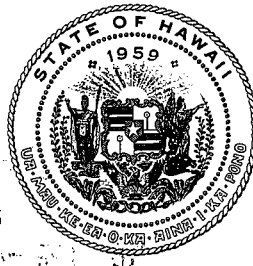


STATE OF HAWAII  
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Honolulu, Hawaii 96813-2917



LESLIE H. KONDO  
State Auditor

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**DEPT. COMM. NO. 372**

April 3, 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 Human Services

Dear President Kouchi:

The financial and compliance audit report of the Department of Human Services for the fiscal year ended June 30, 2017, was issued on March 21, 2018. The Office of the Auditor retained KMH 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/DHS2017.pdf](http://files.hawaii.gov/auditor/Reports/2017_Audit/DHS2017.pdf)

[http://files.hawaii.gov/auditor/Reports/2017\\_Audit/DHS\\_Summary\\_2017.pdf](http://files.hawaii.gov/auditor/Reports/2017_Audit/DHS_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