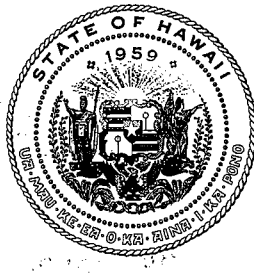


STATE OF HAWAI'I  
**OFFICE OF THE AUDITOR**  
465 S. King Street, Room 500  
Honolulu, Hawai'i 96813-2917



**LESLIE H. KONDO**  
State Auditor

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**DEPT. COMM. NO. 377**

April 20, 2018

**VIA HAND DELIVERY**

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

RE: Financial and Compliance Audit of the O'ahu Metropolitan Planning Organization

Dear President Kouchi:

The financial and compliance audit report of the O'ahu Metropolitan Planning Organization for the fiscal year ended June 30, 2017, was issued on March 28, 2018. The Office of the Auditor retained N&K CPAs, Inc. 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\\_OMPO2017.pdf](http://files.hawaii.gov/auditor/Reports/2017_Audit/DOT_OMPO2017.pdf)

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