



April 27, 2018

**DEPT. COMM. NO. 380**

**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 Audits of the Department of Health

Dear President Kouchi:

We are enclosing copies of : (1) the financial and compliance audit report of the Department of Health for the fiscal year ended June 30, 2017 issued on March 28, 2018; (2) the financial and compliance audit report of the Department of Health's Drinking Water Treatment Revolving Fund for the fiscal year ended June 30, 2017, issued on November 30, 2017; and (3) the financial and compliance audit report of the Department of Health's Water Pollution Control Revolving Fund for the fiscal year ended June 30, 2017, issued on November 30, 2017. The Office of the Auditor retained KMH LLP to perform the audits.

You may view the Auditor's Summary and reports on our website at:

[http://files.hawaii.gov/auditor/Reports/2017\\_Audit/DOH2017.pdf](http://files.hawaii.gov/auditor/Reports/2017_Audit/DOH2017.pdf)

[http://files.hawaii.gov/auditor/Reports/2017\\_Audit/DOH\\_Summary\\_2017.pdf](http://files.hawaii.gov/auditor/Reports/2017_Audit/DOH_Summary_2017.pdf)

[http://files.hawaii.gov/auditor/Reports/2017\\_Audit/DOH\\_DWTRLF\\_2017.pdf](http://files.hawaii.gov/auditor/Reports/2017_Audit/DOH_DWTRLF_2017.pdf)

[http://files.hawaii.gov/auditor/Reports/2017\\_Audit/DOH\\_WPCRF\\_2017.pdf](http://files.hawaii.gov/auditor/Reports/2017_Audit/DOH_WPCRF_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