



DEPT. COMM. NO. 381

May 1, 2018

VIA HAND DELIVERY

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

RE: Financial and Compliance Audit of the Department of Education

Dear President Kouchi:

The financial and compliance audit report of the Department of Education 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/DOE2017.pdf

http://files.hawaii.gov/auditor/Reports/2017_Audit/DOE_Summary_2017.pdf

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

Very truly yours,

A handwritten signature in black ink, appearing to be "L. Kondo", written over the typed name.

Leslie H. Kondo
State Auditor

LHK:RTS:emo

Enclosures