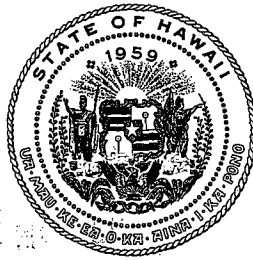


STATE OF HAWAII
OFFICE OF THE AUDITOR
465 S. King Street, Room 500
Honolulu, Hawaii 96813-2917



LESLIE H. KONDO
State Auditor

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DEPT. COMM. NO. 388

June 1, 2018

VIA EMAIL & HAND DELIVERY (senkouchi@capitol.hawaii.gov)

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

Re: Audit of the Office of Hawaiian Affairs' Competitive Grants and Report on the Implementation of State Auditor's 2013 OHA Recommendations, Report No. 18-08

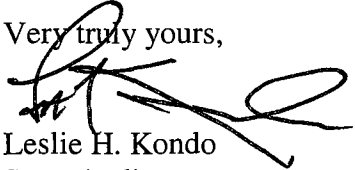
Dear President Kouchi:

We are attaching a copy of our *Audit of the Office of Hawaiian Affairs' Competitive Grants and Report on the Implementation of State Auditor's 2013 OHA Recommendations*, Report No. 18-08, and the Auditor's Summary. The audit was performed pursuant to Sections 10-14.55 and 23-7.5, Hawaii Revised Statutes, which require the Office of the Auditor to (1) conduct an audit of the Office of Hawaiian Affairs at least once every four years, and (2) report to the Legislature, annually, on each audit recommendation more than one year old that has not been implemented by the audited agency. Our audit evaluated Office of Hawaiian Affairs' two competitive grant programs: 'Ahahui Grants and Community Grants. We also assessed the status of OHA's implementation of the 23 recommendations in our 2013 audit of OHA, relating to land management and grants administration processes.

The report is accessible through our website at:
<http://files.hawaii.gov/auditor/Reports/2018/18-08.pdf>.

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

Very truly yours,



Leslie H. Kondo
State Auditor

LHK:emo
Enclosure