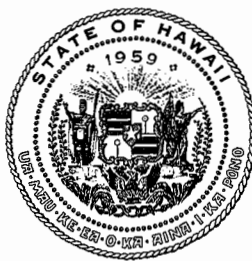


STATE OF HAWAII
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DEPT. COMM. NO. 43

November 13, 2017

VIA HAND DELIVERY

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

Re: Review of Special Funds, Revolving Funds, Trust Funds, and Trust Accounts of the Department of Human Resources Development, Report No. 17-09

Dear President Kouchi:

We are enclosing a copy of our report, *Review of the Special Funds, Revolving Funds, Trust Funds, and Trust Accounts of the Department of Human Resources Development, Report No. 17-09*. This report presents a five-year summary for each special fund and trust fund, evaluates the original intent and purpose of each fund, and determines the degree to which each fund achieves its stated and claimed purpose. The Department of Human Resources Development did not have any revolving funds and trust accounts during the period of our review. We determined that all funds reviewed met criteria and should be continued.

The report is accessible through the Office of the Auditor's website at:
<http://files.hawaii.gov/auditor/Reports/2017/17-09.pdf>

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

Very truly yours,

Leslie H. Kondo
State Auditor

Enclosure