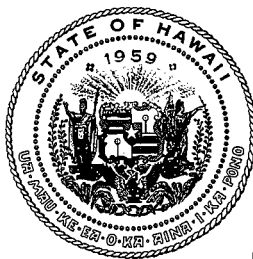


STATE OF HAWAII  
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LESLIE H. KONDO  
State Auditor

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DEPT. COMM. NO. 48

November 21, 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 Public Safety, Report No. 17-11

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 Public Safety*, Report No. 17-11.

This report presents a five-year summary for each special fund, revolving fund, trust fund, and trust account, evaluates the original intent and purpose of each fund and account, and determines the degree to which each fund and account achieves its stated and claimed purpose. We determined that one revolving fund did not meet criteria and should be closed.

The report is accessible through the Office of the Auditor's website at <http://files.hawaii.gov/auditor/Reports/2017/17-11.pdf>

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

Very truly yours,

Leslie H. Kondo  
State Auditor

Enclosure