JAN K. YAMANE Acting State Auditor

(808) 587-0800 auditors2@auditor.state.hi.us

April 11, 2016

DEPT. COMM. NO. 332

The Honorable Ronald D. Kouchi President of the Senate State Capitol, Room 409 Honolulu, Hawai'i 96813 The Honorable Joseph M. Souki Speaker of the House of Representatives State Capitol, Room 431 Honolulu, Hawai'i 96813

Dear Mr. President and Mr. Speaker:

Pursuant to Section 23-9, Hawai'i Revised Statutes, I am transmitting a copy of our report, Follow-Up on Recommendations Made in Report No. 13-06, *Audit of the Kaho'olawe Rehabilitation Trust Fund*, Report No. 16-03.

In accordance with Section 93-16, Hawai'i Revised Statutes, we have also transmitted a copy of this report to the Legislative Reference Bureau Library.

The public may view an electronic copy of this report on Tuesday, April 12, 2016 on our agency's website at http://auditor.hawaii.gov/.

Should you have any questions about this report, please do not hesitate to contact my office at 587-0800, or via email at Auditors2@auditor.state.hi.us.

Sincerely,

Jan K. Yamane

Acting State Auditor

Grule. Grenaue

c: Legislative Reference Bureau Library Kevin Kuroda, House Sergeant-At-Arms Brian L. Takeshita, House Chief Clerk

Enclosure