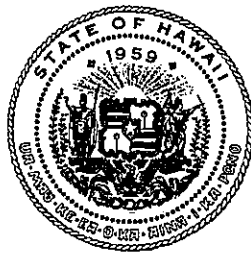


STATE OF HAWAII
OFFICE OF THE AUDITOR
465 S. King Street, Room 500
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JAN K. YAMANE
Acting State Auditor

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April 28, 2016

DEPT. COMM. NO. 339

The Honorable Ronald D. Kouchi
President of the Senate
State Capitol, Room 409
Honolulu, Hawaii 96813

The Honorable Joseph M. Souki
Speaker of the House of Representatives
State Capitol, Room 431
Honolulu, Hawaii 96813

Dear Mr. President and Mr. Speaker:

Pursuant to Section 23-9, Hawaii Revised Statutes, I transmit to you a copy of our Report No. 16-04, *Follow-Up on Recommendations Made in Report No. 13-02*, Audit of the Department of Hawaiian Home Lands' Homestead Services Division.

In accordance with Section 93-16, HRS, 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 Friday, April 29, 2016 on our 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

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

Enclosure