



April 12, 2024

VIA EMAIL

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

VIA EMAIL

The Honorable Scott K. Saiki
Speaker, House of Representatives
415 South Beretania Street
Hawai'i State Capitol, Room 431
Honolulu, Hawai'i 96813

RE: Single Audit of Federal Financial Assistance Programs of the Hawai'i Public Housing Authority

Dear President Kouchi and Speaker Saiki:

The single audit report on Federal Financial Assistance Programs of the Hawai'i Public Housing Authority for the fiscal year ended June 30, 2023, was issued on March 21, 2024. The Office of the Auditor retained KMH LLP to perform the single audit. For your information, we are attaching a copy of the two-page Auditor's Summary of the single audit report.

You may view the single audit report and Auditor's Summary on our website at:

https://files.hawaii.gov/auditor/Reports/2023_Audit/HPHA_Single_Audit_2023.pdf; and

https://files.hawaii.gov/auditor/Reports/2023_Audit/HPHA_SASummary_2023.pdf.

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

Very truly yours,

A handwritten signature in blue ink, appearing to read "L. Kondo".

Leslie H. Kondo
State Auditor

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Attachment

ec/attach (Auditor's Summary only): Members of the Senate
Members of the House of Representatives
Carol Taniguchi, Senate Chief Clerk
Brian Takeshita, House Chief Clerk

Auditor's Summary

Single Audit of Federal Financial Assistance Programs of the Hawai'i Public Housing Authority

Financial Statements, Fiscal Year Ended June 30, 2023



PHOTO: HAWAII PUBLIC HOUSING AUTHORITY

THE PRIMARY PURPOSE of the Hawai'i Public Housing Authority Single Audit for the fiscal year ended June 30, 2023, was to comply with the requirements of Title 2, U.S. Code of Federal Regulations, Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (*Uniform Guidance*), which established audit requirements for state and local governmental units that receive federal awards. The audit was conducted by KMH LLP.

About the Division

The mission of the Hawai'i Public Housing Authority (HPHA) is to provide safe, decent, and sanitary dwellings for low and moderate-income residents of Hawai'i and to operate its housing programs in accordance with federal and State laws and regulations. Some of HPHA's housing assistance programs are funded by the U.S. Department of Housing and Urban Development.

HPHA is administratively attached to the Hawai'i Department of Human Services (DHS). HPHA operates under the direction of its Executive Director and Board of Directors, which consists of eleven board members, nine of whom are appointed by the Governor. The Director of DHS and the Governor's designee are ex-officio members.

About the Report

SINGLE AUDITS provide assurance to the federal government that state agencies and programs receiving federal funds are expending those funds properly. This report includes the total federal expenditures and findings related to HPHA's Federal Financial Assistance Programs for the fiscal year ended June 30, 2023. Federal expenditures totaled approximately \$154.3 million.

Auditors' Opinion

HPHA RECEIVED AN UNMODIFIED OPINION on its compliance with major federal programs in accordance with the *Uniform Guidance*.

Findings

THERE WERE NO MATERIAL WEAKNESSES in internal control over financial reporting that were required to be reported under *Government Auditing Standards*. There were no findings that were considered material weaknesses in internal control over compliance in accordance with the *Uniform Guidance*.



Link to the complete reports:

Single Audit

https://files.hawaii.gov/auditor/Reports/2023_Audit/HPHA_Single_Audit_2023.pdf



Financial Audit

https://files.hawaii.gov/auditor/Reports/2023_Audit/HPHA2023.pdf