

# Auditor's Summary

## Single Audit of Federal Financial Assistance Programs of the Department of Transportation, Airports Division

Financial Statements, Fiscal Year Ended June 30, 2021



PHOTO: HAWAII DOT AIRPORTS DIVISION

**THE PRIMARY PURPOSE** of the Department of Transportation, Airports Division, Single Audit for the fiscal year ended June 30, 2021, was to comply with the Code of Federal Regulations, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, Title 2, Part 200 (Uniform Guidance), which established audit requirements for state and local governmental units that receive federal awards. The audit was conducted by KPMG LLP.

### About the Division

The Department of Transportation, Airports Division (DOT-Airports), operates and maintains 15 airports at various locations within the State of Hawai'i as a single integrated system for management and financial purposes. Daniel K. Inouye International Airport is the principal airport in the airports system, providing facilities for interisland flights, domestic overseas flights, and international flights to destinations in the Pacific Rim. DOT-Airports is authorized to impose and collect rates and charges for the airports system services and properties to generate revenues to fund operating expenses. The Capital Improvements Program is primarily funded by airports system revenue bonds and lease revenue certificates of participation issued by DOT-Airports, federal grants, passenger facility charges, customer facility charges, and DOT-Airports revenues.

### 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 the DOT-Airports' Federal Financial Assistance Programs for the fiscal year ended June 30, 2021. Federal expenditures totaled approximately \$199.3 million.

### Auditors' Opinions

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

### Findings

**THERE WERE NO FINDINGS** that were considered material weaknesses in internal control over compliance in accordance with the *Uniform Guidance*.

For the complete report and financial statements visit our website at:

[https://files.hawaii.gov/auditor/Reports/2021\\_Audit/DOT\\_Airports\\_2021.pdf](https://files.hawaii.gov/auditor/Reports/2021_Audit/DOT_Airports_2021.pdf)  
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