



**STATE OF HAWAII  
BOARD OF EDUCATION**  
P.O. BOX 2360  
HONOLULU, HAWAII 96804

**Senate Committee on Education**

Friday, January 31, 2025

3:00 p.m.

Hawaii State Capitol, Room 229

**Measure: Senate Bill 747, Relating to the Board of Education**

**Purpose of Measure:**

Establishes an Audit Office within the Board of Education to audit operations and expenditures of the Department of Education. Exempts positions within the Audit Office from civil service law. Requires annual reports to the Legislature. Establishes six full-time equivalent (6.0 FTE) positions within the Audit Office. Appropriates funds.

Aloha Chair Kidani, Vice Chair Kim, and Members of the Committee:

The Board of Education (Board) supports the intent of Senate Bill 747, noting that performance and management audits tend to be costly and require resources of both positions and funding, including for contract work. We do not currently have estimates of the costs to start up an audit office and the ongoing appropriations required to carry out the duties envisioned by this measure.

We note that the Office of the Auditor, with its expertise and experience, has conducted similar audits in the past.

Mahalo for this opportunity to testify on behalf of the Board.