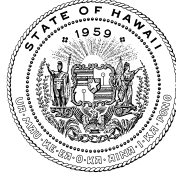


JOSH GREEN, M.D.  
GOVERNOR  
KE KIA'ĀINA



KEITH A. REGAN  
COMPTROLLER  
KA LUNA HO'OMALU HANA LAULĀ

MEOH-LENG SILLIMAN  
DEPUTY COMPTROLLER  
KA HOPE LUNA HO'OMALU HANA LAULĀ

**STATE OF HAWAII | KA MOKU'ĀINA O HAWAII**  
**DEPARTMENT OF ACCOUNTING AND GENERAL SERVICES | KA 'OIHANA LOIHELU A LAWELAWÉ LAULĀ**  
P.O. BOX 119, HONOLULU, HAWAII 96810-0119

WRITTEN TESTIMONY OF  
KEITH A. REGAN, COMPTROLLER  
DEPARTMENT OF ACCOUNTING AND GENERAL SERVICES  
TO THE COMMITTEES ON

**GOVERNMENT OPERATIONS  
AND  
TRANSPORTATION AND CULTURE AND THE ARTS**

APRIL 18, 2023, 3:00 PM  
CONFERENCE ROOM 225 308 AND VIA VIDEOCONFERENCE, STATE CAPITOL

H.C.R.37, H.D. 1

REQUESTING THE COMPTROLLER, IN CONSULTATION WITH OTHER STATE OFFICIALS, TO SUBMIT A REPORT ON THE PROCESS AND PROCEDURES FOR THE TRANSFER OF FUNDS TO THE WORKS OF ART SPECIAL FUND.

Chairs McKelvey and Lee, Vice Chairs Gabbard and Inouye and Members of the Committees, thank you for the opportunity to testify on H.C.R. 37, H.D. 1.

The Department of Accounting and General Services (DAGS) offers **comments** for H.C.R 37, H.D. 1, which requires the Comptroller, in consultation with other State officials, to submit a report on the process and procedures for the transfer of funds to the works of art special fund.

We appreciate the intent of this resolution, and we share that an updated

Comptroller's Memorandum (CM) 2023-XX is being developed to amend CM 2020-22 and will provide a more complete process for ensuring appropriate 1% calculations and contributions are transacted. It will also address additional considerations resulting from recent appropriation language, and refine the prior CMs that were developed collaboratively with the Comptroller's Office, the Department of Accounting and General Services – Public Works Division, Department of Budget and Finance, Office of the Attorney General, and the State Foundation on Culture and the Arts.

The Comptroller, as the Director of DAGS, will continue to work with these agencies to ensure appropriate transfers of funds are transacted and to help identify those projects that did not correctly transfer funds in the past.

Thank you for this opportunity to testify on this matter.



**HAWAII**

STATE FOUNDATION on  
CULTURE and the ARTS

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**TESTIMONY OF THE STATE FOUNDATION ON CULTURE AND THE ARTS  
TO THE COMMITTEE ON GOVERNMENT OPERATIONS AND  
THE COMMITTEE ON TRANSPORTATION AND CULTURE AND THE ARTS  
April 18, 2023 Conference Room 225 & Videoconference at 3:00PM  
H.C.R. 37, H.D. 1**

**REQUESTING THE COMPTROLLER, IN CONSULTATION WITH OTHER STATE  
OFFICIALS, TO SUBMIT A REPORT ON THE PROCESS AND PROCEDURES FOR THE  
TRANSFER OF FUNDS TO THE WORKS OF ART SPECIAL FUND.**

Chair Mckelvey, Chair Lee and members of the Committees, the State Foundation on Culture and the Arts (SFCA) is pleased to provide COMMENTS on H.C.R. 37, H.D. 1 requesting the Comptroller, in consultation with other state officials, to submit a report on the process and procedures for the transfer of funds to the works of art special fund.

The State Foundation on Culture and the Arts welcomes the review of the process and procedures for the transfer of funds to the works of Art Special Fund to ensure the accuracy and integrity of the process. The Comptroller's Memorandum No. 2020-22 and the revisions in CM No. 2021-09 provide guidance and instructions regarding transfers to the Works of Art Special Fund from Capital Improvement Program (CIP) appropriations pursuant to HRS Section 103-8.5. The Comptroller's Memorandum was developed collaboratively with the Department of Budget and Finance, Attorney General, the Comptroller and the State Foundation on Culture and the Arts to create a clear and effective process and procedures for the transfer of funds of the Works of Art Special Fund.

The State Foundation is committed to working with the group of government agencies to ensure the correct calculations and transfers are made per 103-8.5 Hawaii Revised Statutes.

Thank you for the opportunity to submit testimony on this matter.

**HCR-37-HD-1**

Submitted on: 4/14/2023 10:58:01 PM

Testimony for GVO on 4/18/2023 3:00:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Gerard Silva	Individual	Oppose	Written Testimony Only

Comments:

Wast of Tax Payer Moneys!!!!