THE SENATE THIRTIETH LEGISLATURE, 2020 STATE OF HAWAII

S.B. NO. 2019

JAN 1 7 2020

### A BILL FOR AN ACT

RELATING TO THE OFFICE OF THE AUDITOR.

### BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF HAWAII:

1	SECT	ION 1. Section 23-12, Hawaii Revised Statutes, is
2	amended by	y amending subsection (a) to read as follows:
3	"(a)	The office of the auditor shall report to the
4	legislatu	re, at each regular session, a review of special,
5	revolving	, and trust funds established to provide services
6	rendered 1	by any state department or establishment to other state
7	departmen	ts or establishments or to any political subdivision of
8	the State	. The review shall include:
9	(1)	An evaluation of the original intent and purpose of
10		each fund, both as expressed by the legislature and as
11		understood by the expending agency;
12	(2)	The degree to which each fund achieves the stated and
13		claimed purposes;
14	(3)	An evaluation of performance standards established by
15		the agency; [ <del>and</del> ]
16	(4)	A summary statement reflecting total fund transactions
17		in the preceding five fiscal years, including the fund



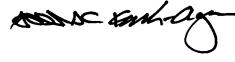
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1 balance at the beginning of each fiscal year, total deposits and withdrawals, amount of interest earned, 2 3 total expenditures made from the fund, and the ending fund balance for each fiscal year [-]; and 4 (5) An update, where applicable, to any recommendation 5 made in a report transmitted to the legislature 6 7 pursuant to this subsection, within the past five 8 years, that has not been implemented." SECTION 2. Statutory material to be repealed is bracketed 9 10 and stricken. New statutory material is underscored. 11 SECTION 3. This Act shall take effect upon its approval. 12

INTRODUCED B

Clarence Dishih





## S.B. NO. 2079

#### Report Title:

Office of the Auditor; Special, Revolving, and Trust Funds; Annual Report

### Description:

Requires the Office of the Auditor to include, in its annual report to the Legislature on special, revolving, and trust funds, an update on fund recommendations made within the past five years that have not been implemented.

The summary description of legislation appearing on this page is for informational purposes only and is not legislation or evidence of legislative intent.

