STAND. COM. REP. NO. **3312** 

Honolulu, Hawaii

## FEB 2 8 2020

RE: S.B. No. 2079 S.D. 2

Honorable Ronald D. Kouchi President of the Senate Thirtieth State Legislature Regular Session of 2020 State of Hawaii

Sir:

Your Committee on Ways and Means, to which was referred S.B. No. 2079, S.D. 1, entitled:

"A BILL FOR AN ACT RELATING TO THE OFFICE OF THE AUDITOR,"

begs leave to report as follows:

The purpose and intent of this measure is to amend reporting requirements regarding certain fund accounts.

Specifically, this measure requires:

- (1) Departments, in their annual reports to the Legislature regarding their non-general fund accounts, to include the status of implementation of any recommendations made by the Auditor; and
- (2) The Office of the Auditor, in its annual report to the Legislature regarding its special, revolving, and trust fund accounts, to include an update on fund recommendations that were made within the past five years that have not been implemented.

Your Committee received written comments on this measure from the Office of the Auditor.

Your Committee finds that this measure would provide valuable information to the Legislature regarding the status, administration, and expenditures of certain state funds.

Your Committee has amended this measure by:

- (1) Requiring any report submitted pursuant to section 37-47, Hawaii Revised Statutes, to be submitted to both the Legislature and the Auditor;
- (2) Requiring the Auditor to submit to the Legislature a compilation report that includes all reports submitted by any department pursuant to section 37-47, Hawaii Revised Statutes, as well as an assessment by the Auditor regarding the validity of the information in each department's report;
- (3) Adding a statutory reference to more specifically describe the Auditor's annual report required under section 23-12, Hawaii Revised Statutes;
- (4) Changing the effective date to July 1, 2050, to facilitate further discussion on the measure; and
- (5) Making technical nonsubstantive amendments for purposes of clarity, consistency, and style.

As affirmed by the record of votes of the members of your Committee on Ways and Means that is attached to this report, your Committee is in accord with the intent and purpose of S.B. No. 2079, S.D. 1, as amended herein, and recommends that it pass Third Reading in the form attached hereto as S.B. No. 2079, S.D. 2.

Respectfully submitted on behalf of the members of the Committee on Ways and Means,

DONOVAN M. DELA CRUZ, Chair

## The Senate Thirtieth Legislature State of Hawai'i

## Record of Votes Committee on Ways and Means WAM

Bill / Resolution No.:*	Committee Referral:		Dat	Date:	
5B2079, 5D1	GVO, WAM			2/12/20	
The Committee is reconsidering its previous decision on this measure.					
If so, then the previous decision was to:					
The Recommendation is:					
Pass, unamended Pass, with amendments Hold Recommit 2312 2311 2310 2313					
Members		Aye	Aye (WR)	Nay	Excused
DELA CRUZ, Donovan M. (C)		X			
KEITH-AGARAN, Gilbert S.C. (VC)		X			
ENGLISH, J. Kalani					X
HARIMOTO, Breene					
INOUYE, Lorraine R.		X			X
KAHELE, Kaiali'i					X
KANUHA, Dru Mamo		X		-	
KIDANI, Michelle N.		X			
MORIWAKI, Sharon Y.		X			
RIVIERE, Gil		X			
SHIMABUKURO, Maile S.L.					Х
TANIGUCHI, Brian T.		X			
FEVELLA, Kurt		X			
		,			
TOTAL		9			4
Recommendation:  Adopted  Not Adopted					
Chair's or Designee's Signature:					
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Distribution: Origina Yellow Pink Goldenrod File with Committee Report Clerk's Office Drafting Agency Committee File Copy					

<sup>\*</sup>Only one measure per Record of Votes