
A BILL FOR AN ACT

RELATING TO THE OFFICE OF THE AUDITOR.

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

1 PART I

2 SECTION 1. Section 37-47, Hawaii Revised Statutes, is
3 amended to read as follows:

4 " ~~{}~~ §37-47 ~~{}~~ Reporting of non-general fund information.

5 No later than twenty days prior to the convening of each regular
6 session, each department shall submit to the legislature and the
7 auditor a report for each non-general fund account, which shall
8 include but not be limited to~~{}~~ the following:

- 9 (1) The name of the fund and a cite to the law authorizing
10 the fund;
- 11 (2) The intended purpose of the fund;
- 12 (3) The current program activities ~~which~~ that the fund
13 supports;
- 14 (4) The balance of the fund at the beginning of the
15 current fiscal year;
- 16 (5) The total amount of expenditures and other outlays
17 from the fund account for the previous fiscal year;



- 1 (6) The total amount of revenue deposited to the account
- 2 for the previous fiscal year;
- 3 (7) A detailed listing of all transfers from the fund;
- 4 (8) The amount of moneys encumbered in the account as of
- 5 the beginning of the fiscal year;
- 6 (9) The amount of funds in the account ~~[which]~~ that are
- 7 required for the purposes of bond conveyance or other
- 8 related bond obligations;
- 9 (10) The amount of moneys in the account derived from bond
- 10 proceeds; ~~[and]~~
- 11 (11) The amount of moneys of the fund held in certificates
- 12 of deposit, escrow accounts, or other investments[-];
- 13 and
- 14 (12) The status of implementing recommendations made by the
- 15 auditor in its most recent report on the department's
- 16 non-general funds pursuant to section 23-12, and if no
- 17 action has been taken, detailed reasons for not taking
- 18 action."

PART II

20 SECTION 2. Section 23-12, Hawaii Revised Statutes, is
21 amended by amending subsection (a) to read as follows:



1 "(a) The office of the auditor shall report to the
2 legislature, at each regular session, a review of special,
3 revolving, and trust funds established to provide services
4 rendered by any state department or establishment to other state
5 departments or establishments or to any political subdivision of
6 the State. The review shall include:

- 7 (1) An evaluation of the original intent and purpose of
8 each fund, both as expressed by the legislature and as
9 understood by the expending agency;
- 10 (2) The degree to which each fund achieves the stated and
11 claimed purposes;
- 12 (3) An evaluation of performance standards established by
13 the agency; [~~and~~]
- 14 (4) A summary statement reflecting the total fund
15 transactions in the preceding five fiscal years,
16 including the fund balance at the beginning of each
17 fiscal year, total deposits and withdrawals, amount of
18 interest earned, total expenditures made from the
19 fund, and the ending fund balance for each fiscal
20 year[-]; and



Report Title:

Non-general Fund Accounts; Annual Reports; Auditor; Special, Revolving, and Trust Funds

Description:

Requires departments to submit their annual reports concerning their non-general fund accounts to the Auditor in addition to the Legislature. Requires departments to include the status of implementing any recommendations made by the Auditor, and if no action has been taken, to detail the reasons why any recommendation has not been implemented in their annual reports submitted regarding their non-general fund accounts. Requires the Auditor to include, in its annual report to the Legislature on special, revolving, and trust funds, identification of any unimplemented fund recommendations made in an earlier auditor's report. (SD1)

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

