

---

# A BILL FOR AN ACT

RELATING TO AUDITING PRACTICES.

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

SECTION 1. Chapter 23, Hawaii Revised Statutes, is amended by adding two new sections to be appropriately designated and to read as follows:

**"§23-      Draft audit report; requirements.**    The auditor shall provide an audited agency with a draft audit report that includes the auditor's findings and recommendations at least thirty days before the exit interview is conducted with the audited agency.

**§23-      Testimonial evidence; recordings.**    The auditor shall follow best auditing practices and standards when obtaining testimonial evidence; provided that if the circumstances necessitate recording an interview with an individual the auditor shall:

(1)    Provide advance written notice to the individual and the individual's agency that the interview will be recorded;



H.B. NO. 2420

- 1        (2) Provide the individual and the individual's agency  
2                with a copy of the recorded interview within five  
3                business days after the interview; and  
4        (3) Provide the individual or agency with an opportunity  
5                to record the interview."

6        SECTION 2. New statutory material is underscored.

7        SECTION 3. This Act shall take effect upon its approval.

8

INTRODUCED BY:

*Allen A. Bell, Jr.*

JAN 26 2022



# H.B. NO. 2420

**Report Title:**

Auditor; Draft Audit Report; Testimonial Evidence; Recordings

**Description:**

Establishes draft audit report requirements. Requires the auditor to follow best auditing practices and standards when obtaining testimonial evidence and, if recording an interview, to follow certain requirements.

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

