
HOUSE RESOLUTION

REQUESTING THE AUDITOR TO CONDUCT A FORENSIC AUDIT OF THE
DEPARTMENT OF EDUCATION.

1 WHEREAS, the Department of Education has the largest number
2 of employees of our State's departments; and
3

4 WHEREAS, the Department is mainly funded with State General
5 funds; and
6

7 WHEREAS, the Department's General Fund budget is
8 \$2,268,810,351 for FY2023, with a total budget of
9 \$2,641,485,725; and
10

11 WHEREAS, increased fiscal responsibility is required on the
12 part of the Department of Education for students to receive high
13 quality education for a reasonable cost; and
14

15 WHEREAS, the term "forensic audit" refers to an
16 investigative audit in which accountants specialized in
17 investigative accounting seek to uncover frauds, misplaced or
18 misused funds, and financial negligence; and
19

20 WHEREAS, various government agencies have specialized
21 forensic accounting departments to detect economic damages or
22 fraud against the agency; and
23

24 WHEREAS, conducting a forensic audit of the Department of
25 Education could reveal misplaced funds, misused funds, and
26 negligent spending and produce a more fiscally responsible
27 Department and educational system; now, therefore,
28

29 BE IT RESOLVED by the House of Representatives of the
30 Thirty-second Legislature of the State of Hawaii, Regular
31 Session of 2023, that the Auditor is requested to conduct a
32 forensic audit of the Department of Education to determine



H.R. NO. 79

1 financial fraud, misplaced or misused funds, and financial
2 negligence; and

3

4 BE IT FURTHER RESOLVED that the Office of the Auditor is
5 requested to report findings and recommendations to the
6 Legislature no later than twenty days prior to the convening of
7 the Regular Session of 2024; and

8

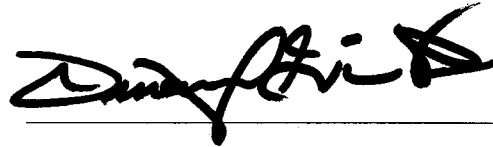
9 BE IT FURTHER RESOLVED that certified copies of this
10 Resolution be transmitted to the Auditor, Chairperson of the
11 Board of Education, and Superintendent of the Department of
12 Education.

13

14

15

OFFERED BY:



MAR - 9 2023

