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# A BILL FOR AN ACT

RELATING TO CHARTER SCHOOLS.

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

1           SECTION 1. (a) The auditor shall conduct a financial  
2 audit of each charter school under the state public charter  
3 school commission. For each charter school, the financial audit  
4 shall include:

- 5           (1) A list of financial expenditures for the past three  
6                 years;  
7           (2) Financial information concerning faculty; and  
8           (3) The school's cash on hand balance.

9           (b) The auditor shall submit a report of its findings and  
10 recommendations, including any proposed legislation, to the  
11 legislature no later than twenty days prior to the convening of  
12 the regular session of 2026.

13           SECTION 2. No later than one year after the auditor's  
14 submission of the report to the legislature under section 1 of  
15 this Act, the state public charter school commission shall take  
16 action based on the recommendations made by the auditor.



1 SECTION 3. There is appropriated out of the general  
2 revenues of the State of Hawaii the sum of \$ or so much  
3 thereof as may be necessary for fiscal year 2025-2026 and the  
4 same sum or so much thereof as may be necessary for fiscal year  
5 2026-2027 for the auditor to complete the financial audit  
6 pursuant to section 1 of this Act.

7 The sums appropriated shall be expended by the auditor for  
8 the purposes of this Act.

9 SECTION 4. This Act shall take effect on July 1, 2050.



S.B. NO. 494  
S.D. 2

**Report Title:**

Auditor; Charter Schools; State Public Charter School  
Commission; Financial Audit; Report; Appropriations

**Description:**

Requires the Auditor to conduct a financial audit of each  
charter school under the State Public Charter School Commission.  
Requires a report to the Legislature. Requires the State Public  
Charter School Commission to take action based on the Auditor's  
recommendations. Appropriates funds. Effective 7/1/2050.  
(SD2)

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

