JOSH GREEN, M.D.
GOVERNOR
KE KIA'ĀINA

KEITH A. REGAN
COMPTROLLER
KA LUNA HO'OMALU HANA LAULĀ

CHRISTINE M. SAKUDA
CHIEF INFORMATION OFFICER
LUNA 'ENEHANA

DEPT. COMM. NO. 431

STATE OF HAWAI'I | *KA MOKU'ĀINA O HAWAI'I*
DEPARTMENT OF ACCOUNTING AND GENERAL SERVICES | *KA 'OIHANA LOIHELU A LAWELAWE LAULĀ*

OFFICE OF ENTERPRISE TECHNOLOGY SERVICES | *KE'ENA HO'OLANA 'ENEHANA*

P.O. BOX 119, HONOLULU, HAWAII 96810-0119

July 15, 2026

The Honorable Ronald D. Kouchi
President of the Senate
and Members of the Senate
Thirty-Third State Legislature
State Capitol, Room 409
Honolulu, Hawai'i 96813

The Honorable Nadine K. Nakamura
Speaker and Members of the
House of Representatives
Thirty-Third State Legislature
State Capitol, Room 431
Honolulu, Hawai'i 96813

Aloha Senate President Kouchi, Speaker Nakamura, and Members of the Legislature:

Pursuant to HRS section 27-43.6, which requires the Chief Information Officer to submit applicable independent verification and validation (IV&V) reports to the Legislature within 10 days of receiving the report, please find attached the report the Office of Enterprise Technology Services received for the State of Hawai'i, Department of Attorney General (AG), Child Enforcement Agency (CSEA).

In accordance with HRS section 93-16, this report may be viewed electronically at http://ets.hawaii.gov (see "Reports").

Sincerely,

Christine M. Sakuda
Chief Information Officer
State of Hawai'i

Attachments (2)



CSEA OF HAWAII
DEPARTMENT OF THE ATTORNEY GENERAL (AG)
CHILD SUPPORT ENFORCEMENT AGENCY (CSEA)

KEIKI Replatform Off Mainframe (KROM) Project

ACCUITY

MONTHLY IV&V REVIEW REPORT

April 30, 2026 | Version 0.1

Table of Contents

EXECUTIVE SUMMARY

Background 3
IV&V Dashboard 4
Project Schedule History 5
IV&V Summary 6
Open Observation(s) Current Month Updates 13

IV&V OBSERVATIONS

Appendix A: IV&V Criticality and Severity Ratings 19
Appendix B: Industry Standards and Best Practices 21
Appendix C: Comment Log on Draft Report 24

Document History

DATE	DESCRIPTION	AUTHOR	VERSION
05/01/26	Monthly IV&V Review Report Draft created	Dawn Rose	0.0
05/27/26	Monthly IV&V Review Report Final	Dawn Rose	0.1

BACKGROUND

The CSEA of Hawaii (CSEA), Department of Attorney General (AG), Child Support Enforcement Agency (CSEA) contracted Protech Solutions, Inc. (Protech) on October 2, 2023, to replatform the KEIKI System and provide ongoing operations support. Protech has subcontracted One Advanced and DataHouse to perform specific project tasks related to code migration, replatforming services, and testing. The agreement with DataHouse was terminated in February 2025. The Department of AG contracted Accuity LLP (Accuity) to provide Independent Verification and Validation (IV&V) services for the project. In November 2025, Accuity joined the Crete Professional Alliance (Crete). "Accuity" now operates under two entities Accuity LLP – a licensed CPA firm providing attest services and Accuity Advisors – offering tax and business consulting (not a CPA firm). Both work together under the Accuity brand in an alternative practice structure, following AICPA standards and applicable laws.

Our initial assessment of project health was provided in the first Monthly IV&V Review Report as of October 31, 2023. Monthly IV&V review reports will be issued through July 2026 and build upon the initial report to continually update and evaluate project progress and performance.

Our IV&V Assessment Areas include People, Process, and Technology. The IV&V Dashboard and IV&V Summary provide a quick visual and narrative snapshot of both the project status and project assessment as of April 30, 2026. Ratings are provided monthly for each IV&V Assessment Area (refer to Appendix A: IV&V Criticality and Severity Ratings). The overall rating is assigned based on the criticality ratings of the IV&V Assessment Categories and the severity ratings of the underlying observations.

TEAMWORK

"Find a group of people who challenge and inspire you, spend a lot of time with them, and it will change your life"

- Amy Poehler

PROJECT ASSESSMENT

APRIL 2026

SUMMARY RATINGS

OVERALL RATING

Y

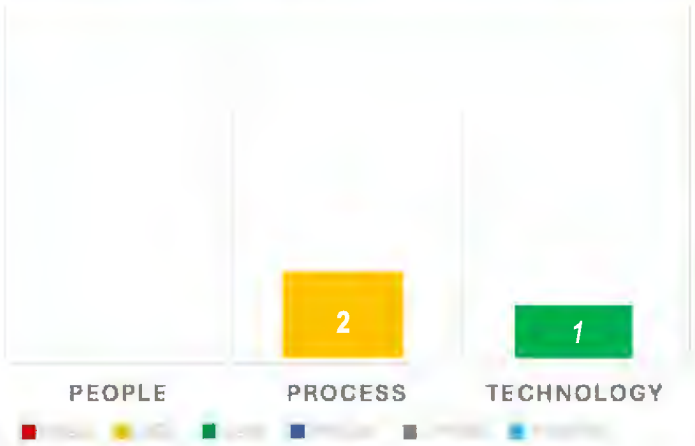
Deficiencies were observed that merit attention. Remediation or risk mitigation should be performed in a timely manner.

PEOPLE	G
PROCESS	Y
TECHNOLOGY	Y

CRITICALITY RATINGS

R	Y	G	NA
HIGH	MEDIUM	LOW	N/A

IV&V OBSERVATIONS



0	3	0	4
NEW OBSERVATIONS THIS MONTH	OPEN OBSERVATIONS TOTAL	CLOSED OBSERVATIONS THIS MONTH	OPEN RECOMMENDATIONS TOTAL

PROJECT BUDGET*



* Only includes contracts. IV&V is unable to validate total budget.

PROJECT PROGRESS

(Percent of the weighted duration of total tasks)



ACTUAL ACTIVITY PROGRESS

*** IV&V is unable to validate the progress percentage of the schedule as it does not include all project activities.

KEY PROGRESS & RISKS

Key Progress:

- *The project is reported at 91% overall completion, with System Testing at 99% and Acceptance Testing at approximately 93%, reflecting continued advancement toward project completion.*
- *Defect resolution efforts progressed, with 17 defects closed during the reporting period and 30 defects currently in UAT validation, indicating ongoing defect remediation and validation activities.*
- *MOU progress advanced with SIT completion and CSEA validation of three MOU items, all of which have been promoted to UAT environments for further validation.*
- *Deployment and integration activities advanced with code drop v1.0.0.60 deployed across SIT environments, successful object synchronization, and EAV integrity checks completed.*
- *UAT execution progress indicates 1,796 test cases passed, with additional cases in In Progress (9), Ready to Test (3), and Defect (17) status, demonstrating continued testing throughput and defect identification.*

Key Risk:

- *The project schedule reflects an 84-day variance and, as of April 29, 2026, a CPLI of 0.72, indicating continued schedule pressure and limited recovery to date.*
- *The projected Go-Live date with this variance is July 3, 2026.*
- *System Test Results Report (Deliverable #21) remains in progress and on the critical path, directly impacting project completion timelines.*
- *Documentation deliverables, including the Operations Guide and System Administration Guide, remain in progress and require completion to support implementation readiness.*
- *The active defect workload remains, with defects in UAT validation (30) and additional defects in testing and development stages, requiring continued resolution and validation efforts.*

PROJECT SCHEDULE – Current Progress

(See next page for the current agreement and schedule history)

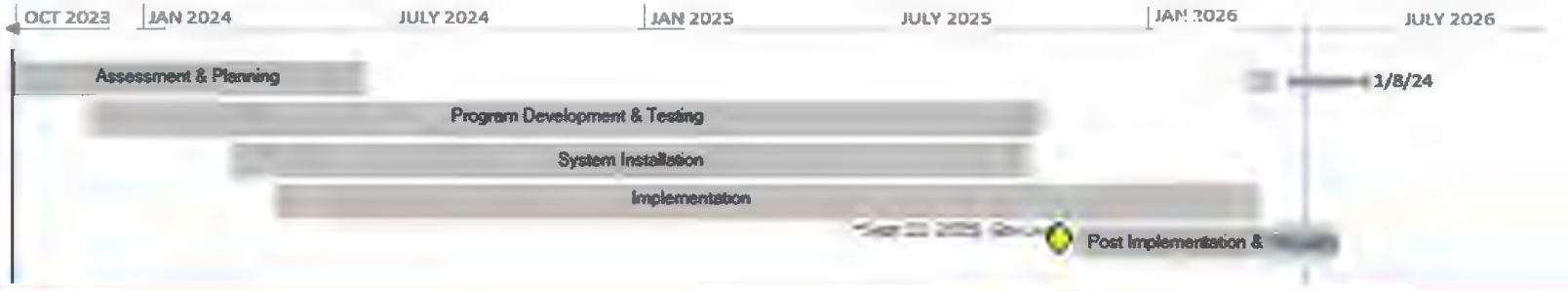


KROM PROJECT SCHEDULE HISTORY

A historical perspective of the three project timelines for the KROM project post kick-off.

1. *Project schedule as of DDI Project Management Plan, Deliverable 2 approval on January 8, 2024.*
2. *Project schedule based on the April 10, 2025, no-cost change request.*
3. *Project schedule based upon the August 29, 2025, change request PCR-8.*

PROJECT SCHEDULE – Approved January 8, 2024, Deliverable 2



PROJECT SCHEDULE – Revised April 10, 2025, Signed Agreement



PROJECT SCHEDULE - Revised August 29, 2025, Change Request PCR-8



APRIL 2026 - KROM PROJECT

FEB	MAR	APR	IV&V ASSESSMENT AREA	IV&V SUMMARY
Y	No report	Y	Overall	

Project Schedule:

Based on the KEIKI Integrated Project Schedule and supporting status reports dated April 29, 2026, the KEIKI Replatforming Project continues to progress toward completion, with the project reported at 91% overall completion and major testing phases nearing completion, including System Testing at 99% and Acceptance Testing at approximately 93%.

From a schedule perspective, the project continues to experience pressure, with a CPLI of 0.72 and an identified 84-day schedule variance, showing limited recovery against the baseline schedule as of the weekly status report dated April 29, 2026. The current projected Go-Live date of July 3, 2026, compared to the original baseline of March 3, 2026, reflects continued variance against planned delivery timelines.

Critical path activities are still focused on completion of Acceptance Testing and the System Test Results Report (Deliverable #21), both of which directly impact readiness for implementation and go-live.

In addition, implementation readiness activities, including key documentation such as the Disaster Recovery Plan, Operations Guide, and System Administration Guide, remain in progress and are necessary to support production readiness.

SIT closeout activities have progressed, with three MOU items formally validated by CSEA and promoted to UAT, supporting continued transition from system testing to user acceptance and production readiness.

Updated Deliverables Status (April 2026)

Deliverable	Complete %	Due Date	Comments and Status
Deliverable #9 Disaster Recovery Plan	In Progress (update ongoing)	25-Oct	Plan was previously submitted and walkthrough completed. Disaster recovery plan rewrite remains in progress, with updates underway to incorporate testing results and documentation revisions.
Deliverable #12 Knowledge Transfer Plan	15%	25-Dec	Deliverable remains in draft status. ProTech is responsible for completing the initial draft and submitting for review. *(No updated status identified in current reporting period.)*
Deliverable #16 System Administration Manual	In Progress (update ongoing)	25-Dec	Deliverable remains in progress. System Administration Guide development is ongoing to support operational readiness.
Deliverable #21 System Test Results Report	52%	25-Dec	Deliverable is in progress and remains on the critical path. Completion is dependent on final system testing results and supports Go/No-Go readiness activities.

Project Costs:

As of the April project invoice receipt, the project remains within contractual cost.

APRIL 2026 - KROM PROJECT

FEB	MAR	APR	IV&V ASSESSMENT AREA	IV&V SUMMARY
Y	No report	Y	Overall cont.	**Quality:** *The KEIKI Replatforming Project demonstrates continued progress in system quality as testing activities advance through the UAT phase. UAT execution metrics indicate that 1,796 test cases have passed, with remaining activity consisting of 9 test cases in progress, 3 ready to test, and 17 defects identified, reflecting ongoing validation and defect identification efforts. (Source: UAT Dashboard April 30, 2026)* *Defect management activities continue, with 17 defects closed during the reporting period and 30 defects currently in UAT validation, indicating active resolution and retesting efforts as the system stabilizes.* *Testing progress across functional areas (including Paternity, Case Management, Financials, Enforcement, Interfaces, and related modules) shows that 1796 of 1826 test cases are in "Pass" status, demonstrating broad functional validation of system capabilities with 98.4% of test cases passing.* *System and acceptance testing phases are nearing completion, with System Testing at 99% complete and Acceptance Testing at approximately 93% completion, indicating that most planned testing activities have been executed.* *Despite the high volume of completed testing, defects remain present within UAT, and ongoing validation and resolution activities are required to achieve full test completion and support production readiness. Additionally, documentation deliverables supporting operational readiness remain in progress, which are necessary components of overall system quality and readiness. Final quality validation activities remain in progress.* **Project Success:** *The KEIKI Replatforming Project demonstrated continued progress during April 2026, with overall completion reaching 91% as of April 2026, and Acceptance Testing advancing to approximately 93% complete with a projected completion of June 1, 2026.* *UAT execution results show an elevated level of system validation, with 1,796 of 1,826 test cases (98.4%) passing as of April 30,2026, reflecting strong functional performance across tested areas. Defect resolution and testing activities remained active during the reporting period of April 9 through April 22, 2026, with 17 defects closed and 30 defects in UAT validation, supporting ongoing system stabilization.* *Below are the two remaining MOU items that were completed and validated as of April 29, 2026.* • *Mainframe JCLs for DHS, DLIR* • *Cyberfusion Untested Batch Jobs* **Risk Conclusion:** *Overall project status is still yellow, as the project continues to experience schedule pressure, with a CPLI of 0.72 and an 84-day schedule variance as of April 29, 2026, indicating ongoing deviation from the baseline schedule. Critical path activities, including completion of Acceptance Testing and the System Test Results Report (Deliverable #21), remain in progress and directly impact readiness for go-live. Additionally, active defects in UAT and incomplete implementation readiness documentation continue to present risks to timely project completion.*

APRIL 2026 - KROM PROJECT

FEB	MAR	APR	IV&V ASSESSMENT AREA	IV&V SUMMARY
	No report	G	*People* *Team, Stakeholders, & Culture*	**Team:** *The project team continued to support ongoing testing, defect resolution, and deployment activities during the reporting period of April 9 through April 22, 2026. DDI and CSEA resources collaborated on defect validation, UAT support, and system integration activities, including validation of functional file exchanges with external partners. Team activities also included knowledge transfer sessions and job shadowing efforts, supporting transition readiness and operational knowledge sharing.* **Stakeholders:** *Stakeholder engagement continued through cross-functional discussions and leadership coordination activities during the reporting period. CSEA remained actively involved in UAT execution, validation of system functionality, and review of key deliverables, including MOU acceptance activities. Stakeholders also participated in review of M&O SLA documentation and production readiness planning activities.* **Culture:** *Team collaboration remained evident through ongoing coordination between DDI and CSEA for defect resolution, testing, and validation activities. Knowledge sharing initiatives, including technical knowledge transfer and job shadowing sessions, continued during the reporting period, supporting team readiness for transition activities. Cross-team engagement in governance discussions and documentation reviews reflects continued alignment across project stakeholders.* **Risk Summary:** *The People risk rating is **green** during the April 2026 reporting period. Project team and stakeholder engagement remain active and collaborative, supporting ongoing testing, defect resolution, and readiness activities. No specific people-related risks were identified in the reporting period; however, continued coordination across teams and completion of knowledge transfer and documentation activities remain necessary to support transition to operations.*

FEB	MAR	APR	IV&V ASSESSMENT AREA	IV&V SUMMARY
Y	No report	Y	Process Approach & Execution	**Process:** *During the April 2026 reporting period, established project processes continued to support testing, defect management, deployment, and operational activities. Batch execution activities (UPR1–UPR5), End of Month (EOM), and First of Month (FOM) processing were completed successfully. Defect management activities remained active through verification, resolution, and UAT validation workflows, with ongoing tracking and monitoring. Formal SIT closeout and MOU validation processes also progressed, resulting in submission of MOU acceptance items to CSEA for approval.* **Approach:** *The project approach continues to emphasize iterative testing, validation, and progressive defect resolution through coordinated efforts between DDI and CSEA during UAT execution. Activities include ongoing validation of interfaces with external partners (OCSE, SSA, IRS, and DLIR), structured progression of test cases through remediation cycles, and implementation readiness efforts such as MOU closeout, production readiness planning, and operational documentation development to support transition toward go-live.* **Execution:** *Execution activities during the April 2026 reporting period focused on deployment, testing progression, interface readiness, defect remediation, and implementation preparation. Code drop v1.0.0.60 was successfully deployed to SIT environments, accompanied by object synchronization, EAV data validation checks, and Rundeck automation enhancements.* *UAT activities continued with participation from both DDI and CSEA. As of April 2026, 1,796 test cases had passed, with 9 in progress, 3 ready to test, and 17 identified defects, reflecting continued advancement toward completion while remediation and validation efforts remain ongoing. (Source: UAT Dashboard image provided.)* *Interface activities also progressed, with 21 of 29 JCL/PROCs updated and 14 deployed to UAT/UIR environments. CyberFusion file exchange testing demonstrated successful bidirectional processing; however, remaining interface dependencies and validation activities continue to affect full end-to-end readiness.* *Defect management activities remained active throughout the reporting period, with 17 defects closed and 30 defects currently in UAT validation, supporting continued stabilization through remediation and retesting cycles. Governance and readiness activities continued through weekly status reporting, defect triage, change control coordination, SIT MOU acceptance submissions, and implementation readiness planning. Key operational documentation, including the Operations Guide, System Administration Guide, and Disaster Recovery Plan, is still in progress and is required to support production readiness.* ***Risk Conclusion:** The risk rating for the process dimension is **yellow** (midline/stable). While project processes continue to support ongoing deployment, testing, defect management, and governance activities, the project remains under significant schedule pressure, with continued dependency on completion of UAT, interface validation, and critical deliverables. Defect workflow activity remains high, with ongoing defects in validation and continued retesting cycles contributing to stabilization challenges as the project approaches implementation readiness. Additionally, incomplete operational documentation and remaining interface dependencies continue to present execution and readiness risks that may impact downstream milestones and go-live preparation.*

APRIL 2026 - KROM PROJECT

FEB	MAR	APR	IV&V ASSESSMENT AREA	IV&V SUMMARY
Y	No report	Y	*Technology* *System, Data, & Security*	*As of the end of April 2026, the overall status of technical activity milestones was reported as follows:*

KEIKI Technical Milestone Variance & Dependency Summary

Technical Activity / Milestone Status (As of April 29, 2026)

Technical Activity / Milestone	Approved Finish	Current Forecast Finish	Variance (Days)	% Complete	Dependency / Impact Summary
System Installation Phase	12/5/2025	6/5/2026	+182	93%	Substantially complete; remaining activities tied to final testing and closeout activities.
System Testing (System Test / SIT)	12/10/2025	5/20/2026	+161	99%	Near completion; formal closure dependent on completion of System Test Results Report (D-21).
KMS: System Integration Testing Complete	11/12/2025	5/20/2026	+189	0%	Milestone remains open; completion dependent on final system testing and readiness validation activities.
Interface File Transfer Process	12/23/2025	5/20/2026	+148	97%	Interface readiness continues to impact end-to-end execution and contributes to UAT dependency constraints.
Acceptance Test Phase (UAT)	2/26/2026	6/1/2026	+95	93%	UAT nearing completion; dependent on defect resolution and completion of remaining test execution.
Acceptance Testing - Execution	2/26/2026	6/1/2026	+95	90%	Execution continues; impacted by defect resolution cycles and interface-related dependencies.
System Test Results Report (D-21)	12/10/2025	5/20/2026	+161	52%	In progress; critical path deliverable required for Go/No-Go readiness.
System Acceptance Test Results (D-13)	2/26/2026	6/1/2026	+95	0%	Dependent on completion of UAT execution and validation activities prior to Go/No-Go.
Implementation Phase	3/18/2026	7/4/2026	+108	71%	Dependent on completion of UAT, deliverables, and Go/No-Go readiness activities.
Training	2/11/2026	7/5/20206	+143	31%	Dependent on finalized documentation and stabilized system functionality.
Go-Live / Go-No-Go (D-18)	3/3/2026	7/4/2026	+123	0%	Dependent on completion of UAT, resolution of critical defects, and readiness certification.

Dependency Impact Summary

Project progression is still highly dependent on completion of testing, defect resolution, and critical deliverables, with these dependencies continuing to drive schedule variance. Completion of Acceptance Testing (UAT) drives downstream activities, including System Acceptance Test Results (D-13), Implementation Phase execution, and Go-Live readiness, with ongoing impacts from defect resolution and interface dependencies. The System Test Results Report (D-21), at 52% complete, remains a critical path deliverable required for Go/No-Go decision activities and readiness certification. Additionally, implementation readiness activities, including training and key documentation, remain dependent on completion of testing and system stabilization. Overall, dependencies across testing, deliverables, and readiness activities remain tightly coupled, with delays directly impacting downstream milestones and contributing to continued schedule variance.

FEB	MAR	APR	IV&V ASSESSMENT AREA	IV&V SUMMARY
Y	No report	Y	Technology System, Data, & Security Cont.	**System:** *Formal SIT MOU Part 3 (final) CSEA acceptance activities were completed on April 29, 2026, with DDI recommending formal closure of those SIT items and transition into UAT. System Testing remained reported at 99% complete in the schedule with the same date, pending closure of remaining testing deliverables and readiness activities which are tied to completion of system testing and implementation readiness. The readiness activities which are dependencies include,* • *The System Test Results Report (Deliverable #21) 52% complete* • *The System Acceptance Test Results (Deliverable #13) pending completion and dependent on final UAT execution and validation activities.* • *UAT 93% complete with active test cases still in progress and defects continuing through validation cycles* • *Defect resolution and validation activities continue through workflow from development, system testing, triage and UAT validation.* • *Interface validation activities continue file exchanges with external partners (OCSE, SSA, IRS, DLIR) remain in progress.* • *Implementation readiness documentation such as, Disaster Recovery Plan (updated), Operations Guide, and System Administration Guide continue to progress.* • *Go-Live readiness activities, such as Go-Live Playbook execution activities, Production readiness and Penetration testing, and Go/No Go readiness certification (Deliverable #18) remain incomplete and in progress.* *Acceptance Testing is reported at approximately 93% complete, reflecting continued advancement toward operational readiness.* *Execution activities included deployment of code drop v1.0.0.60 across SIT environments, successful object synchronization, EAV integrity validation checks, and Rundeck automation enhancements supporting operational efficiency improvements.* *UAT execution continued to demonstrate substantial testing progress, with 1,796 test cases passed, 9 in progress, 3 ready to test, and 17 identified defects, indicating continued stabilization and validation activities. (Source: UAT Dashboard)* *The Mainframe JCLs and Untested Batch Jobs were formally validated by CSEA on April 29, 2026, and promoted to UAT regions.* *CyberFusion file exchange testing demonstrated successful bidirectional transmission processing.* *Interface validation activities continue to impact full end-to-end readiness.* *Defect management activities remained active throughout April, with 17 defects closed during the reporting period and continued remediation activities across development, system testing, triage, and UAT validation workflows.*

FEB	MAR	APR	IV&V ASSESSMENT AREA	IV&V SUMMARY
Y	No report	Y	Technology System, Data, & Security Cont.	***Data:*** ***Data Extracts and Validation:*** *Data extract and validation activities continued during April through ongoing functional file exchange validation between KEIKI and external partners, including OCSE, SSA, IRS, and DLIR. Validation efforts also included continued execution of UAT activities and defect resolution workflows supporting end-to-end data verification and system stabilization.* ***Mainframe Data Exchange and Cyberfusion:*** *Mainframe data exchange activities progressed during the reporting period, including formal SIT MOU acceptance for Mainframe JCLs for DHS, DLIR, and CyberFusion, which were validated by CSEA on April 29, 2026, and promoted to UAT regions. CyberFusion file exchange testing demonstrated successful bidirectional transmission processing, confirming that datasets were successfully transmitted, acknowledged, and returned through established interface pathways. However, remaining interface validation dependencies continue to impact full end-to-end operational readiness.* ***Data Performance and Replication:*** *Data performance and replication activities continued throughout April 2026, including successful execution of batch operations across UPR1–UPR5 and completion of End of Month (EOM) and First of Month (FOM) processing without reported issues. Additional data integrity activities included successful EAV integrity validation checks, supporting continued confidence in replicated and synchronized data across environments.* ***Data Readiness and Ongoing Tasks:*** *Data readiness activities remain ongoing as the project progresses toward implementation readiness. Continued efforts include defect remediation, interface validation, batch job validation, and completion of operational readiness documentation required to support production transition activities. Formal SIT MOU acceptance activities for Untested Batch Jobs were completed and validated by CSEA on April 29, 2026, supporting continued advancement of data readiness activities into UAT.* **Security:** *Security-related activities during April 2026 focused on production readiness preparation, authentication support, and operational recovery planning. The project continued planning activities for a comprehensive penetration test to support production security readiness prior to go-live. Operational security readiness activities also included continued work on the Disaster Recovery Plan rewrite, which remained in progress during the reporting period. No security incidents or security-related outages were identified within the April reporting artifacts reviewed.* **Risk Conclusion:** *Technical status is* **yellow** *(MidlinelStable). Technology execution and system validation activities continued to demonstrate measurable progress during April 2026, including successful deployment activities, high UAT pass rates, successful interface testing, and formal closure of final SIT MOU items. However, the project continues to experience technology-related risk associated with ongoing defect remediation, remaining interface validation activities, incomplete operational readiness documentation, and continued schedule variance impacting implementation readiness. Continued completion of UAT, production readiness activities, and final testing deliverables remain necessary prior to go-live.*

OPEN OBSERVATIONS - Current Month Updates

OBSERVATION #: 2025.09.001	STATUS: OPEN	TYPE: RISK	SEVERITY: Moderate

TITLE: PROJECT MANAGEMENT SCHEDULE REPORTING

Observation: *Project Management Schedule Reporting: Currently, the project is in the User Acceptance Testing (UAT) phase. A MOU was signedon August 29, 2025, outlining the remaining System Integration Testing activities that are outstanding and expected completion dates. In addition, other issues, such as critical-severity defects, have been identified and must be resolved prior to go-live. These SIT activities and defects are not clearly visible inthe project schedule.*

Industry Standards and Best Practices: *PMBOK® 7th Edition Section 2.4.7 CSEA's changes should follow a change control process, reprioritizing the backlog, or rebaselining the project.*
Section 2.4.9 Alignment states that there should be an integrated project management plan.
Analysis: *Tracking of important dates and deadlines should be centralized and reflected in the project schedule for maintenance, trackingng, and visibility purposes. These dates and deadlines could be missed, or issues remain unresolved.*

Recommendation(s): *To mitigate these risks, the following are recommended:*

CLOSED: 2025.09.001.R1- Add MOU Activities to the Project Schedule or Other Presented Project Documents

- *Add PCR-9's MOU activities to the Project Schedule or any of the presented project documents. Where feasible, activities may be aggregated and reported as a percentage complete. Use clear, descriptive labels (e.g., SIT defect, MOU 2.2, etc.) to ensure easy identification and traceability.*

CLOSED: 2025.09.001.R2- Assess Critical Path Impact of MOU Activities

- *The MOU specifies activities that are due by December 18th. Confirm whether any activities are on the critical path, especially since UAT ends on January 2, 2026. Update the Project Schedule, as necessary.*

2025.09.001.R3-Tracking of critical severity/major priority defects

- *Add critical severity/major-priority defects and related timelines to the Project Schedule or related presented project documents. Include the defect number for tracking purposes. And include any staff or team members that are assigned to the defects or activities.*

CLOSED: 2025.09.001.R4- Defects Reporting for Parent-Child Rollups

- *For UAT defects, enhance Jira reporting to include parent-child rollup defect counts (to show root cause across multiple test scripts). Also, add whether it is currently maintained and feasible, the estimated resolution date or time, the defect discovery date, and linkage to schedule impacts for critical-severity, highest-priority, "show-stopper" defects. Add or include this Jira report to any of the regularly presented project documents as part of the defect management process.*

OBSERVATION #: 2025.09.001	STATUS: OPEN	TYPE: RISK	SEVERITY: Moderate

TITLE: **PROJECT MANAGEMENT SCHEDULE REPORTING CONT.**

Status Update: 4/302026

2025.09.001.R2 - Integrated Schedule Visibility for MOU Activities **Status**: *Closed*

During April 2026, the project formally completed and validated the remaining SIT MOU activities through the SIT Memorandum of Understanding (MOU) Formal Acceptance Part 3 document finalized on April 29, 2026. The document identified completion, validation dates, responsible validation personnel, and transition of the activities into UAT regions. The reporting also demonstrated explicit linkage between these MOU activities and downstream readiness milestones, including UAT progression and implementation readiness activities. Because the remaining MOU items were formally accepted and transitioned, the recommendation to assess and identify remaining MOU critical path impacts is considered resolved.

2025.09.001.R3 - Critical Severity/Major Priority Defects **Status**: *Remains open*

April reporting demonstrates improved operational defect tracking through weekly reporting, Jira dashboards, UAT execution metrics, and workflow visibility across development, testing, triage, and validation activities. The reporting includes defect counts, execution status, and workflow progression metrics. However, the April artifacts still do not demonstrate that critical severity or major priority defects are consistently represented as formally traceable schedule level activities tied directly to,

- *Integrated Master Schedule (IMS) milestones*
- *Go/No Go readiness criteria*
- *Acceptance deliverable*
- *Defined resolution/validation target dates*
- *Explicit downstream milestone impacts*

While defect visibility has improved operationally, the linkage between unresolved defects and schedule-critical milestone management remains inconsistently documented across authoritative project artifacts. Therefore, recommendation R3 remains open.

OBSERVATION #: 2025.08.001	STATUS: OPEN	TYPE: RISK	SEVERITY: Moderate

TITLE: **IMPLEMENTATION PHASE GATING**

Observation: *Implementation Phase Gating: System Installation Testing (SIT) should be completed with no open defects prior to entering UAT. PCR-9 allows for the project to enter the Implementation Phase prior to completing SIT activities, including unresolved defects and untested batch jobs.*

Industry Standards and Best Practices: *SWEBOK v3.0, Chapter 5, recommends that System testing be performed before acceptance testing to ensure the system meets its specified requirements.*
ISO/IEC 27001 Annex A.14.2.9 CSEAs that System acceptance testing procedures must be completed and reviewed to ensure all functional and security requirements are met before user acceptance tests are conducted.

Analysis: *Initiating UAT while system testing is still underway introduces risk. Although ProTech has assured CSEA that there will be no conflicts with UAT, higher-priority or more severe defects may be uncovered during UAT and interfere with completing the SIT defects on schedule. This dual focus strains resources, as teams are forced to juggle defect resolution and UAT execution simultaneously, leading to inefficient use of personnel and delays.*

Recommendation(s): *To mitigate these risks, the following are recommended:*

2025.08.001.R1-Define Plans and Set Up Checkpoints to Monitor Progress

- *As deadlines have been assigned, ensure that there are defined plans and set up checkpoints to ensure the assignees have a road map and progress can be monitored.*

CLOSED: 2025.08.001 R2- Track Defects and Prioritize

- *Track defects rigorously, prioritizing resolution to stabilize the system as quickly as possible*

CLOSED: 2025.08.001 R3- Prepare to Deploy Staffing Upon SIT Completion

- *Adjust the UAT schedule and staffing to ensure resources are deployed effectively once the system is ready.*

2025.08.001.R4-Prepare UAT Documentation and SIT Contingency Plan(s)

- *Prepare test teams with updated documentation, defect status reports, and contingency plans to resume UAT efficiently once the system testing is complete.*

OBSERVATION #: 2025.08.001	STATUS: OPEN	TYPE: RISK	SEVERITY: Moderate

TITLE: IMPLEMENTATION PHASE GATING CONT.

Status Update: 4/30/2026

2025.08.001.R1- Define Plans and Set Up Checkpoints to Monitor Progress **Status**: *Remains open*

April reporting demonstrates continued use of weekly status reporting, milestone tracking, defect workflow management, and governance activities to monitor ongoing project progress. However, the project continues to report:

- *System Testing at 99% complete rather than fully closed.*
- *Ongoing UAT execution and defect remediation activities.*
- *Remaining implementation readiness documentation and deliverables still in progress.*
- *Continued schedule variance and critical path pressure.*

While monitoring and reporting processes are active, the April artifacts do not yet demonstrate that defined checkpoints and recovery controls have fully mitigated the implementation gating risks identified in the original observation. Therefore, Recommendation R1 remains open.

2025.08.001.R4- Prepare UAT Documentation and SIT Contingency Plan(s) **Status**: *Partially Resolved / Remains open*

April reporting demonstrates measurable progress in UAT and SIT readiness activities, including:

- *Formal closure of the remaining SIT MOU items on April 29, 2026*
- *Ongoing UAT execution with 1,796 passed test cases (UAT Dashboard provided)*
- *Continued defect reporting and workflow visibility*
- *Ongoing implementation readiness and operational planning activities*

However, the recommendation cannot be fully closed because:

- *System Test Results Report (D-21) remains incomplete at 52% complete*
- *Operational readiness documentation (Disaster Recovery Plan, Operations Guide, System Administration Guide) remains in progress*
- *Remaining interface validation and defect remediation activities continue to impact readiness completion*

Although significant progress has been made, the contingency and readiness activities supporting full implementation gating are not yet fully complete. Therefore, Recommendation R4 remains open.

OBSERVATION #: 2024.03.001	STATUS: OPEN	TYPE: RISK	SEVERITY: Moderate

TITLE: **INTERFACE PLANNING AND FLEXIBILITY**

Observation: *The timing of other CSEA of Hawaii modernization projects impacts the ability to properly design KEIKI system interfaces and will necessitate the need for interface modifications after its deployment, which can lead to additional costs, delays, and disruption to the system.*

Industry Standards and Best Practices: *N/A*

Analysis: *CSEA's KEIKI system currently relies on a legacy cyberfusion system running on CSEA's mainframe for system file and data exchanges with multiple CSEA of Hawaii agencies. The timing of multiple agencies moving off the mainframe at different times will result in the need to modify KEIKI system interfaces after the system has been deployed. Until other CSEA modernization projects are completed, the KEIKI project cannot perform server-based data exchanges and will need to continue to interface via the mainframe.*

In addition, as the KEIKI project involves integrating a modernized child support system with existing legacy systems, there may be other technological and architectural gaps that arise. These gaps can include differences in technology stacks, such as programming languages, database systems, and operating environments, as well as the absence of modern application programming interfaces (APIs) in the legacy systems. Based on the timing of concurrent CSEA of Hawaii modernization projects and upgrades, the end-to-end testing of the KEIKI system may require additional tasks, the allocation of additional resources, and coordination efforts.

Recommendation(s): *To mitigate these risks, the following are recommended:*

CLOSED: 2024.07.001.R1 – *It was recommended that CSEA meet with the new Chief Data Officer and also meet with the EFS team to identify any potential impacts to CSEA and align with IT policies.*

CLOSED: 2024.03.001.R1 – *CSEA should coordinate regular meetings with impacted CSEA of Hawaii agencies.*

- *Roles, responsibilities, expectations and interface requirements should be clearly defined to ensure information and project t status is proactively communicated for the various modernization efforts.*

OBSERVATION #: 2024.03.001	STATUS: OPEN	TYPE: RISK	SEVERITY: Moderate

TITLE: **INTERFACE PLANNING AND FLEXIBILITY CONT.**

Recommendation(s) cont.:

2024.03.001.R2 – *The projects should properly plan for interfaces so that they are flexible enough to accommodate future changes and are compatible with other agencies.*

- *Clearly identify all the interfaces that the system will interact with and how they will communicate.*
- *Develop interfaces and data structures that are flexible enough to accommodate changes to the interfaces.*
- *Detailed testing will be required as the various departments upgrade their systems to ensure compatibility.*

Status Update: 4/30/2026

Status: *Remains open*

2024.03.001.R2- Interface execution and validation activities

April 2026 reporting shows continued progress in interface execution and validation activities. Formal SIT MOU acceptance was completed on April 29, 2026, for Mainframe JCLs and Untested Batch Jobs, with associated code validated by CSEA and promoted to UAT regions. CyberFusion file exchange testing also demonstrated successful bidirectional processing, confirming operational exchange capability between KEIKI and external systems. However, remaining interface validation activities and dependencies continue to impact full end-to-end readiness, and long-term interface flexibility remains dependent on external agency modernization efforts outside direct project control. Therefore, Recommendation R2 remains open as a low-severity monitoring item.

Appendix A: IV&V Criticality and Severity Ratings

IV&V CRITICALITY AND SEVERITY RATINGS

Criticality and severity ratings provide insight on where significant deficiencies are observed, and immediate remediation or risk mitigation is required. Criticality ratings are assigned to the overall project as well as each IV&V Assessment Area. Severity ratings are assigned to each risk or issue identified.

Criticality Rating

The criticality ratings are assessed based on consideration of the severity ratings of each related risk and issue within the respective IV&V Assessment Area, the overall impact of the related observations to the success of the project, and the urgency of and length of time to implement remediation or risk mitigation strategies. Arrows indicate trends in the project assessment from the prior report and take into consideration areas of increasing risk and approaching timeline. Up arrows indicate adequate improvements or progress made. Down arrows indicate a decline, inadequate progress, or incomplete resolution of previously identified observations. No arrow indicates there was neither improving nor declining progress from the prior report.

TERMS

RISK
An event that has not happened yet.

ISSUE
An event that is already occurring or has already happened.



*A **RED**, high criticality rating is assigned when significant severe deficiencies were observed, and immediate remediation or risk mitigation is required.*



*A **YELLOW**, medium criticality rating is assigned when deficiencies were observed that merit attention. Remediation or risk mitigation should be performed in a timely manner.*



*A **GREEN**, low criticality rating is assigned when the activity is on track and minimal deficiencies were observed. Some oversight may be needed to ensure the risk stays low and the activity remains on track.*



*A **GRAY** rating is assigned when the category being assessed has incomplete information available for a conclusive observation and recommendation or is not applicable at the time of the IV&V review.*

Severity Rating

Once risks are identified and characterized, Accuity will examine project conditions to determine the probability of the risk being identified and the impact to the project, if the risk is realized. We know that a risk is in the future, so we must provide the probability and impact to determine if the risk has a Risk Severity, such as Severity 1 (High), Severity 2 (Moderate), or Severity 3 (Low).

While a risk is an event that has not happened yet, an issue is something that is already occurring or has already happened. Accuity will examine project conditions and business impact to determine if the issue has an Issue Severity, such as Severity 1 (High/Critical Impact/System Down), Severity 2 (Moderate/ Significant Impact), or Severity 3 (Low/Normal/Minor Impact/ Informational).

Observations that are positive, preliminary concerns, or opportunities are not assigned a severity rating.



SEVERITY 1: *High/Critical level*



SEVERITY 2: *Moderate level*



SEVERITY 3: *Low level*

TERMS

POSITIVE
Celebrates high performance or project successes.

PRELIMINARY CONCERN
Potential risk requiring further analysis.

Appendix B: Industry Standards and Best Practices

STANDARD	DESCRIPTION
ADA	*Americans with Disabilities Act*
ADKAR®	*Prosci ADKAR: Awareness, Desire, Knowledge, Ability, and Reinforcement*
BABOK® v3	*Business Analyst Body of Knowledge*
CMMI-DEV v2.0	*CCMI ® - Integrated performance solution framework*
DAMA-DMBOK® v2	*DAMA International's Guide to the Data Management Body of Knowledge*
PMBOK® v7	*Project Management Institute (PMI) Project Management Body of Knowledge*
SPM	*PMI The Standard for Project Management*
PROSCI ADKAR®	*Leading organization providing research, methodology, and tools on change management practices*
SWEBOK v3	*Guide to the Software Engineering Body of Knowledge*
IEEE 828-2012	*Institute of Electrical and Electronics Engineers (IEEE) Standard for Configuration Management in Systems and Software Engineering*
IEEE 929-2012	*Institute of Electrical and Electronics Engineers (IEEE) Standard for Software and System Test Documentation*
IEEE 1062-2015	*IEEE Recommended Practice for Software Acquisition*
IEEE 1012-2016	*IEEE Standard for System, Software, and Hardware Verification and Validation*
IEEE 730-2014	*IEEE Standard for Software Quality Assurance Processes*
ISO 9001:2015	*International Organization for Standardization (ISO) Quality Management Systems – Requirements*
ISO/IEC 25010:2011	*ISO/International Electrotechnical Commission (IEC) Systems and Software Engineering – Systems and Software Quality Requirements and Evaluation (SQuaRE) – System and Software Quality Models*
ISO/IEC 16085:2021	*ISO/IEC Systems and Software Engineering – Life Cycle Processes – Risk Management*
IEEE 16326-2019	*ISO/IEC/IEEE International Standard – Systems and Software Engineering – Life Cycle Processes – Project Management*
IEEE 29148-2018	*ISO/IEC/IEEE International Standard – Systems and Software Engineering – Life Cycle Processes – Requirements Engineering*

STANDARD	DESCRIPTION
IEEE 15288-2023	*ISO/IEC/IEEE International Standard – Systems and Software Engineering – System Life Cycle Processes*
IEEE 12207-2017	*ISO/IEC/IEEE International Standard – Systems and Software Engineering – Software Life Cycle Processes*
IEEE 24748-1-2018	*ISO/IEC/IEEE International Standard – Systems and Software Engineering – Life Cycle Management – Part 1: Guidelines for Life Cycle Management*
IEEE 24748-2-2018	*ISO/IEC/IEEE International Standard – Systems and Software Engineering – Life Cycle Management – Part 2: Guidelines for the Application of ISO/IEC/IEEE 15288 (System Life Cycle Processes)*
IEEE 24748-3-2020	*IEEE Guide: Adoption of ISO/IEC TR 24748-3:2011, Systems and Software Engineering – Life Cycle Management – Part 3: Guide to the Application of ISO/IEC 12207 (Software Life Cycle Processes)*
IEEE 14764-2021	*ISO/IEC/IEEE International Standard for Software Engineering – Software Life Cycle Processes – Maintenance*
IEEE 15289-2019	*ISO/IEC/IEEE International Standard – Systems and Software Engineering – Content of Life Cycle Information Items (Documentation)*
IEEE 24765-2017	*ISO/IEC/IEEE International Standard – Systems and Software Engineering – Vocabulary*
IEEE 26511-2018	*ISO/IEC/IEEE International Standard – Systems and Software Engineering – Requirements for Managers of Information for Users of Systems, Software, and Services*
IEEE 23026-2015	*ISO/IEC/IEEE International Standard – Systems and Software Engineering – Engineering and Management of Websites for Systems, Software, and Services Information*
IEEE 29119-1-2021	*ISO/IEC/IEEE International Standard – Software and Systems Engineering – Software Testing – Part 1: Concepts and Definitions*
IEEE 29119-2-2021	*ISO/IEC/IEEE International Standard – Software and Systems Engineering – Software Testing – Part 2: Test Processes*
IEEE 29119-3-2021	*ISO/IEC/IEEE International Standard – Software and Systems Engineering – Software Testing – Part 3: Test Documentation*
IEEE 29119-4-2021	*ISO/IEC/IEEE International Standard – Software and Systems Engineering – Software Testing – Part 4: Test Techniques*
IEEE 1484.13.1-2012	*IEEE Standard for Learning Technology – Conceptual Model for Resource Aggregation for Learning, Education, and Training*
ISO/IEC TR 20000-11:2021	*ISO/IEC Information Technology – Service Management – Part 11: Guidance on the Relationship Between ISO/IEC 20000-1:2011 and Service Management Frameworks: ITIL®*
ISO/IEC 27002:2022	*Information Technology – Security Techniques – Code of Practice for Information Security Controls*
ITIL v4	*PeopleCert- ITIL ® Foundation – IT governance and service management*

STANDARD	DESCRIPTION
FIPS 199	*Federal Information Processing Standard (FIPS) Publication 199, Standards for Security Categorization of Federal Information and Information Systems*
FIPS 200	*FIPS Publication 200, Minimum Security Requirements for Federal Information and Information Systems*
NIST 800-53 Rev 5	*National Institute of Standards and Technology (NIST) Security and Privacy Controls for Federal Information Systems and Organizations*
NIST Cybersecurity Framework v1.1	*NIST Framework for Improving Critical Infrastructure Cybersecurity*
LSS	*Lean Six Sigma*

Appendix C: Comment Log on Draft Report



ACCUITY

FIRST HAWAIIAN CENTER
Accuity
999 Bishop Street
Suite 2300
Honolulu, Hawaii 96813

AMERICAN SAVINGS BANK TOWER
Accuity
1001 Bishop Street
Suite 1200
Honolulu, Hawaii 96813
P 808.531.3400
F 808.531.3433
www.accurityadvisors.com

"Accuity", an independent member of the Crete Professionals Alliance, is the brand name under which Accuity LLP and Accuity Advisors, LLC provide professional services. Accuity LLP and Accuity Advisors, LLC practice as an alternative practice structure in accordance with the AICPA Code of Professional Conduct and applicable laws, regulations, and professional standards. Accuity LLP is a licensed independent CPA firm that provides attest services to its clients, and Accuity Advisors, LLC provides tax and business consulting services to their clients. Accuity Advisors, LLC and Crete Professionals Alliance are not licensed CPA firms. The entities falling under the Accuity brand name are independently owned and are not liable for the services provided by any other entity providing services under Accuity brand. Our use of the terms "our firm" and "we" and "us" and terms of similar import, denote the alternative practice structure conducted by Accuity LLP and Accuity Advisors, LLC.

© 2025 Accuity. This publication is protected under the copyright laws of the United States and other countries as an unpublished work. All rights reserved.