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## A BILL FOR AN ACT

RELATING TO THE DEPARTMENT OF HAWAIIAN HOME LANDS.

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

1 SECTION 1. The legislature finds that Act 279 Session Laws  
2 of Hawaii 2022 (Act 279) appropriated \$600,000,000 to the  
3 department of Hawaiian home lands to purchase and develop land  
4 and units and to provide assistance and other services for  
5 applicants on the department's waiting list. As part of  
6 Act 279, the department of Hawaiian home lands must submit an  
7 annual report to the legislature that includes an accounting of  
8 expenditures and the number of applicants on the waiting list.

9 The legislature believes that additional oversight of the  
10 moneys appropriated by Act 279 is warranted to ensure that the  
11 resources are used efficiently and effectively to benefit as  
12 many families as possible.

13 Accordingly, the purpose of this Act is to require the  
14 state auditor to conduct a financial and performance audit of  
15 the department of Hawaiian home lands.



1 SECTION 2. The auditor shall conduct a financial and  
2 performance audit of the department of Hawaiian home lands. The  
3 audit shall include:

4 (1) An accounting and review of the department's use of  
5 the moneys appropriated by Act 279, Session Laws of  
6 Hawaii 2022;

7 (2) An accounting and review of moneys received by the  
8 department from all sources;

9 (3) An inventory of lands and units held by the  
10 department;

11 (4) A review of all developments in progress by the  
12 department;

13 (5) A summary of plans for future developments by the  
14 department; and

15 (6) An accounting and review of all revenue generated by  
16 the department and its projects.

17 SECTION 3. The auditor shall submit a report of its  
18 findings and recommendations, including any proposed  
19 legislation, to the legislature no later than twenty days prior  
20 to the convening of the regular session of 2027.



1 SECTION 4. This Act shall take effect upon its approval.

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INTRODUCED BY:

Elle Lechner

JAN 27 2026



# H.B. NO. 2450

**Report Title:**

DHHL; Auditor; Financial and Performance Audit

**Description:**

Requires the Auditor to conduct a financial and performance audit of the Department of Hawaiian Home Lands, including a review of the Department's use of moneys appropriated by Act 279, SLH 2022.

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

