

JAN 28 2026

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# A BILL FOR AN ACT

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RELATING TO DEPARTMENT OF EDUCATION EVALUATIONS.

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

1           SECTION 1. The legislature finds that section 5.1 of the  
2 bylaws of the Hawaii state board of education establishes three  
3 standing committees, including the finance and infrastructure  
4 committee with a scope that includes audit-rated  
5 responsibilities.

6           The legislature also finds that board of education  
7 policy 303-3 requires the department of education to "conduct a  
8 program and fiscal evaluation of its key strategic initiatives  
9 to identify program improvements and inform the redirection of  
10 financial and human resources to support the effective  
11 implementation of the Department's Strategic Plan for improved  
12 outcomes for students as well as in furtherance of the Board's  
13 goals." The policy also requires the department to "conduct  
14 desk reviews on all other programs in a timely manner."

15           Accordingly, the purpose of this Act is to:



(1) Establish in statute the board of education audit office to perform the evaluations required by the board's policy; and

(2) Require the board to establish a standing committee with a scope that includes audits.

SECTION 2. Chapter 302A, Hawaii Revised Statutes, is amended by adding two new sections to part IV, subpart B, to be appropriately designated and to read as follows:

**"§302A- Board of education internal audit office; established; duties.** (a) There is established within the

department the board of education internal audit office.

(b) The board of education internal audit office shall conduct program and fiscal evaluations of the department's key strategic initiatives to identify program improvements and inform the redirection of financial and human resources to support the effective implementation of the department's strategic plan for improved outcomes for students, as well as in furtherance of the board's goals. The board of education internal audit office shall also conduct desk reviews on all other programs in a timely manner.



§302A- Board of education standing committee on audit-  
related responsibilities. The board shall establish a standing  
committee with a scope that includes audit-related  
responsibilities."

SECTION 3. There is appropriated out of the general revenues of the State of Hawaii the sum of \$                      or so much thereof as may be necessary for fiscal year 2026-2027 for the establishment and functions of the board of education internal audit office.

The sum appropriated shall be expended by the department of education for the purposes of this Act.

SECTION 4. New statutory material is underscored.

SECTION 5. This Act shall take effect on July 1, 2026.

INTRODUCED BY:

Ximora Mercado R



# S.B. NO. 3178

**Report Title:**

DOE; BOE; Audit; Program Evaluations; Fiscal Evaluations;  
Appropriation

**Description:**

Establishes the Board of Education Internal Audit Office to conduct program and fiscal evaluations of the Department of Education's key strategic initiatives to identify program improvements and provide other benefits. Requires the Board of Education to establish a standing committee with a scope that includes audit-related responsibilities. Appropriates moneys.

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

