

A BILL FOR AN ACT

RELATING TO THE DEPARTMENT OF EDUCATION.

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

1 PART I

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

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

16 Accordingly, the purpose of this Act is to:



- 1 (1) Establish in statute the board of education audit
- 2 office to perform the evaluations required by the
- 3 board's policy; and
- 4 (2) Require the board to establish a standing committee
- 5 with a scope that includes audits.

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



1 §302A- Board of education standing committee on
2 audit-related responsibilities. The board shall establish a
3 standing committee with a scope that includes audit-related
4 responsibilities."

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

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

12 PART II

13 SECTION 4. No funds appropriated to the department of
14 education for fiscal year 2026-2027 shall be expended to fund or
15 support the following:

16 (1) Positions (position title, position number, amount):

17 (A) Internal audit director, #73090, \$153,751;

18 (B) Secretary IV, #59882, \$54,986;

19 (C) Auditor specialist II, #601797, \$119,713;

20 (D) Auditor specialist II, #602040, \$116,430;

21 (E) Auditor specialist II, #602519, \$119,713;



1 (F) Auditor specialist II, #603635, \$114,823;
2 (G) Auditor specialist II, #608578, \$111,674;
3 (H) Auditor specialist II, #E11409, \$110,136;
4 (I) Evaluation specialist II, #E10879, \$110,136;
5 (J) Evaluation specialist II, #E10880, \$110,136; and
6 (K) Evaluation specialist II, #E11498, \$110,136; or
7 (2) Expenses (description, amount):
8 (A) Other current expenses, \$53,530; and
9 (B) Equipment, \$4,995.

PART III

11 SECTION 5. New statutory material is underscored.

12 SECTION 6. This Act shall take effect on July 1, 2026.

13

INTRODUCED BY: Damon W. Dickey



S.B. NO. 3279

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. Prohibits the Department of Education from expending FY 2026-2027 appropriated moneys for certain auditor, evaluation specialist, and related positions and expenses. Appropriates moneys.

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