
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-related
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 part is to:



1 (1) Establish in statute the board of education internal
2 audit office to perform the evaluations required by
3 the board's policy and review external audits; 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:

9 **"§302A- Board of education internal audit office;**

10 **established; duties.** (a) There is established within the
11 department the board of education internal audit office.

12 (b) The board of education internal audit office shall:

13 (1) Conduct program and fiscal evaluations of the
14 department's key strategic initiatives to identify
15 program improvements and inform the redirection of
16 financial and human resources to support the effective
17 implementation of the department's strategic plan for
18 improved outcomes for students, as well as in
19 furtherance of the board's goals;

20 (2) Conduct desk reviews on all other programs in a timely
21 manner; and



- 1 (C) Auditor specialist II, #601797, \$119,713;
- 2 (D) Auditor specialist II, #602040, \$116,430;
- 3 (E) Auditor specialist II, #602519, \$119,713;
- 4 (F) Auditor specialist II, #603635, \$114,823;
- 5 (G) Auditor specialist II, #608578, \$111,674;
- 6 (H) Auditor specialist II, #E11409, \$110,136;
- 7 (I) Evaluation specialist II, #E10879, \$110,136;
- 8 (J) Evaluation specialist II, #E10880, \$110,136; and
- 9 (K) Evaluation specialist II, #E11498, \$110,136; or
- 10 (2) Expenses (description, amount):
- 11 (A) Other current expenses, \$53,530; and
- 12 (B) Equipment, \$4,995.

13 PART III

14 SECTION 5. New statutory material is underscored.

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



Report Title:

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

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 and review external audits. 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 funds for certain auditor, evaluation specialist, and related positions and expenses. Appropriates funds. (SD1)

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

