

MAR 16 2026

SENATE CONCURRENT RESOLUTION

REQUESTING THE AUDITOR TO CONDUCT QUARTERLY PERFORMANCE AND
MANAGEMENT AUDITS OF THE DEPARTMENT OF EDUCATION AND ITS
ATTACHED AGENCIES.

1 WHEREAS, the Department of Education represents nearly a
2 quarter of the State's general fund operating budget; and

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4 WHEREAS, the Department of Education receives hundreds of
5 millions of dollars in federal funding each year; and

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7 WHEREAS, the Board of Education recently amended its bylaws
8 to reestablish an Audit Committee within the Board of Education;
9 and

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11 WHEREAS, the scope of the Audit Committee is limited to
12 accounting and financial reporting processes; compliance with
13 legal and regulatory requirements; and systems of internal
14 controls over financial reporting and compliance with the
15 adopted codes of conduct and ethical standards, including
16 regular review and approval of internal audit plans; and

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18 WHEREAS, the Audit Committee lacks the authority to
19 evaluate the efficacy of programs within the Department of
20 Education to ensure student academic success and workforce
21 readiness; and

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23 WHEREAS, the existing Internal Audit Office within the
24 Department of Education is administratively attached to the
25 Office of the Superintendent, according to the July 1, 2025,
26 Department of Education organization chart; and

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28 WHEREAS, the organization chart states that the Internal
29 Audit Office is independent of all other departments within the
30 Department of Education; and

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1 WHEREAS, the organization chart further states that the
2 Internal Audit Director reports directly to the Superintendent
3 of Education and the Chairperson of the Board of Education; and
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5 WHEREAS, this organizational structure creates a conflict
6 of interest where the Internal Audit Director is expected to act
7 independently while also reporting directly to the
8 Superintendent of Education and the Chairperson of the Board of
9 Education; and
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11 WHEREAS, the need for regular and timely reviews of the
12 program and organizational structure of the Department of
13 Education grows as the standards for student success change over
14 time; and
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16 WHEREAS, the Auditor is a fully independent entity with the
17 power and authority to conduct performance and management audits
18 pursuant to in Article VII, section 10, of the Hawaii State
19 Constitution; chapter 23, Hawaii Revised Statutes; and other
20 state laws; now, therefore,
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22 BE IT RESOLVED by the Senate of the Thirty-third
23 Legislature of the State of Hawaii, Regular Session of 2026, the
24 House of Representatives concurring, that the Auditor is
25 requested to conduct quarterly performance and management audits
26 of the Department of Education and its attached agencies; and
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28 BE IT FURTHER RESOLVED that the Auditor is requested to
29 rotate the quarterly performance and management audits amongst
30 the Department of Education and its attached agencies, and is
31 also requested to conduct no fewer than two performance audits
32 and two management audits per year; and
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34 BE IT FURTHER RESOLVED that the Auditor is requested to
35 base each of the quarterly performance and management audits on
36 at least one of the following categories:
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- 38 (1) Academic performance of existing programs compared to
39 the strategic plan objectives for the Department;
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41 (2) Leadership and management structure;
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- 1 (3) Federal funding, including grants, entitlements,
2 reimbursements such as Medicaid reimbursements, and
3 emergency relief funding such as Elementary and
4 Secondary School Emergency Relief funds; and
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- 6 (4) School academic and financial plans; and
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8 BE IT FURTHER RESOLVED that the Department of Education and
9 its attached agencies are urged to use the audit findings to
10 evaluate existing programs and structures and to reallocate
11 resources as necessary to increase student academic success and
12 workforce readiness; and
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14 BE IT FURTHER RESOLVED that certified copies of this
15 Concurrent Resolution be transmitted to the Superintendent of
16 Education, State Librarian, Executive Director of the Executive
17 Office on Early Learning, Executive Director of the School
18 Facilities Authority, Executive Director of the Hawaii State
19 Public Charter School Commission, Executive Director of the
20 Hawaii Teacher Standards Board, and the Auditor.
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OFFERED BY: 

