
SENATE CONCURRENT RESOLUTION

REQUESTING THE DEPARTMENT OF EDUCATION'S INTERNAL AUDIT OFFICE
TO CONDUCT SEMIANNUAL PERFORMANCE AND MANAGEMENT AUDITS OF
THE DEPARTMENT 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 also receives hundreds
5 of 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;
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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 provides independent, objective
25 assurance and consulting services to add value and improve the
26 Department's operations and internal control structures; and
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28 WHEREAS, the Department of Education 2025 organization
29 chart states that the Internal Audit Office is independent of
30 all other departments within the Department; and
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1 WHEREAS, the need for regular and timely reviews of the
2 programmatic and organizational structure of the Department of
3 Education grows as the standards for student success change over
4 time; and

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6 WHEREAS, due to its operational independence and
7 familiarity with the Department of Education's processes, the
8 Internal Audit Office is uniquely well-suited to expand its
9 audits to include additional critical areas of public
10 expenditure; now, therefore,

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12 BE IT RESOLVED by the Senate of the Thirty-third
13 Legislature of the State of Hawaii, Regular Session of 2026, the
14 House of Representatives concurring, that the Department of
15 Education's Internal Audit Office is requested to conduct
16 semiannual performance and management audits of the Department
17 and its attached agencies; and

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19 BE IT FURTHER RESOLVED that the Internal Audit Office of
20 the Department of Education is requested to rotate the
21 semiannual performance and management audits amongst the
22 Department of Education and its attached agencies, and to
23 conduct not less than one performance audit and one management
24 audit per year; and

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26 BE IT FURTHER RESOLVED that the Internal Audit Office of
27 the Department of Education is requested to base each of the
28 semiannual performance and management audits on at least one of
29 the following categories:

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31 (1) Academic performance of existing programs compared to
32 the strategic plan objectives for the Department of
33 Education;
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35 (2) Leadership and management structure;
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37 (3) Federal funding, including grants, entitlements,
38 reimbursements such as Medicaid reimbursements, and
39 emergency relief funding such as Elementary and
40 Secondary School Emergency Relief funds; and
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42 (4) School academic and financial plans; and



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BE IT FURTHER RESOLVED that the Department of Education and its attached agencies are urged to use the audit findings to evaluate existing programs and structures and reallocate resources as necessary to increase student academic success and workforce readiness; and

BE IT FURTHER RESOLVED that certified copies of this Concurrent Resolution be transmitted to the Superintendent of Education, State Librarian, Director of the Executive Office on Early Learning, Executive Director of the School Facilities Authority, Executive Director of the State Public Charter School Commission, Executive Director of the Hawaii Teacher Standards Board, and Internal Audit Director of the Department of Education.

