

MAR 16 2026

SENATE 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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32 WHEREAS, the organization chart further states that the
33 Internal Audit Director reports directly to the Superintendent
34 of Education and the Chairperson of the Board of Education; and
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1 WHEREAS, this organizational structure creates a conflict
2 of interest where the Internal Audit Director is expected to act
3 independently while also reporting directly to the
4 Superintendent of Education and the Chairperson of the Board of
5 Education; and

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7 WHEREAS, the need for regular and timely reviews of the
8 program and organizational structure of the Department of
9 Education grows as the standards for student success change over
10 time; and

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12 WHEREAS, the Auditor is a fully independent entity with the
13 power and authority to conduct performance and management audits
14 pursuant to in Article VII, section 10, of the Hawaii State
15 Constitution; chapter 23, Hawaii Revised Statutes; and other
16 state laws; now, therefore,

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18 BE IT RESOLVED by the Senate of the Thirty-third
19 Legislature of the State of Hawaii, Regular Session of 2026,
20 that the Auditor is requested to conduct quarterly performance
21 and management audits of the Department of Education and its
22 attached agencies; and

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24 BE IT FURTHER RESOLVED that the Auditor is requested to
25 rotate the quarterly performance and management audits amongst
26 the Department of Education and its attached agencies, and is
27 also requested to conduct no fewer than two performance audits
28 and two management audits per year; and

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30 BE IT FURTHER RESOLVED that the Auditor is requested to
31 base each of the quarterly performance and management audits on
32 at least one of the following categories:

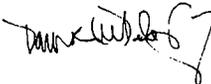
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34 (1) Academic performance of existing programs compared to
35 the strategic plan objectives for the Department;
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37 (2) Leadership and management structure;
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39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



1 (4) School academic and financial plans; and
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3 BE IT FURTHER RESOLVED that the Department of Education and
4 its attached agencies are urged to use the audit findings to
5 evaluate existing programs and structures and to reallocate
6 resources as necessary to increase student academic success and
7 workforce readiness; and
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9 BE IT FURTHER RESOLVED that certified copies of this
10 Resolution be transmitted to the Superintendent of Education,
11 State Librarian, Executive Director of the Executive Office on
12 Early Learning, Executive Director of the School Facilities
13 Authority, Executive Director of the Hawaii State Public Charter
14 School Commission, Executive Director of the Hawaii Teacher
15 Standards Board, and the Auditor.
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OFFERED BY:  _____

