
SENATE 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;
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 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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32 WHEREAS, the need for regular and timely reviews of the
33 programmatic and organizational structure of the Department of



1 Education grows as the standards for student success change over
2 time; and

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

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

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

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

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- 28 (1) Academic performance of existing programs compared to
- 29 the strategic plan objectives for the Department of
- 30 Education;
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- 32 (2) Leadership and management structure;
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- 34 (3) Federal funding, including grants, entitlements,
- 35 reimbursements such as Medicaid reimbursements, and
- 36 emergency relief funding such as Elementary and
- 37 Secondary School Emergency Relief funds; and
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- 39 (4) School academic and financial plans; and
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41 BE IT FURTHER RESOLVED that the Department of Education and
42 its attached agencies are urged to use the audit findings to



1 evaluate existing programs and structures and reallocate
2 resources as necessary to increase student academic success and
3 workforce readiness; and
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5 BE IT FURTHER RESOLVED that certified copies of this
6 Resolution be transmitted to the Superintendent of Education,
7 State Librarian, Director of the Executive Office on Early
8 Learning, Executive Director of the School Facilities Authority,
9 Executive Director of the State Public Charter School
10 Commission, Executive Director of the Hawaii Teacher Standards
11 Board, and Internal Audit Director of the Department of
12 Education.

