

STAND. COM. REP. NO. **2327**

Honolulu, Hawaii

FEB 18 2026

RE: S.B. No. 3279
S.D. 1

Honorable Ronald D. Kouchi
President of the Senate
Thirty-Third State Legislature
Regular Session of 2026
State of Hawaii

Sir:

Your Committee on Education, to which was referred S.B. No. 3279 entitled:

"A BILL FOR AN ACT RELATING TO THE DEPARTMENT OF EDUCATION,"
begs leave to report as follows:

The purpose and intent of this measure is to:

- (1) Establish 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;
- (2) Require the Board of Education to establish a standing committee with a scope that includes audit-related responsibilities;
- (3) Prohibit the Department of Education from expending fiscal year 2026-2027 appropriated funds for certain auditor, evaluation specialist, and related positions and expenses; and
- (4) Appropriate funds.

Your Committee received testimony in support of this measure from two individuals.



Your Committee received comments on this measure from the Department of Education and Board of Education.

Your Committee finds that high-quality evaluation and audit functions within the Department of Education are integral to ensuring alignment with strategic priorities, effective use of resources, and improved outcomes for students. Your Committee further finds that the establishment of an internal committee with oversight and accountability functions specifically related to audits is increasingly important due to federal funding cuts and uncertain economic conditions. This measure therefore strengthens programmatic and fiscal oversight for the Department of Education.

Your Committee has amended this measure by:

- (1) Requiring the Board of Education Internal Audit Office to review external audits relating to the Department of Education and submit to the Board as a whole recommendations for review or further action;
- (2) Amending section 1 to reflect its amended purpose; and
- (3) Making technical, nonsubstantive amendments for the purposes of clarity and consistency.

As affirmed by the record of votes of the members of your Committee on Education that is attached to this report, your Committee is in accord with the intent and purpose of S.B. No. 3279, as amended herein, and recommends that it pass Second Reading in the form attached hereto as S.B. No. 3279, S.D. 1, and be referred to your Committee on Ways and Means.

Respectfully submitted on
behalf of the members of the
Committee on Education,



DONNA MERCADO KIM, Chair



The Senate
 Thirty-Third Legislature
 State of Hawai'i

Record of Votes
Committee on Education
EDU

Bill / Resolution No.:* SB 3279	Committee Referral: EDU, WAM	Date: 02/11/2026
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The Committee is reconsidering its previous decision on this measure.
 If so, then the previous decision was to: _____

The Recommendation is:

<input type="checkbox"/> Pass, unamended 2312	<input checked="" type="checkbox"/> Pass, with amendments 2311	<input type="checkbox"/> Hold 2310	<input type="checkbox"/> Recommit 2313
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Members	Aye	Aye (WR)	Nay	Excused
KIM, Donna Mercado (C)	/			
KIDANI, Michelle N. (VC)	/			
FUKUNAGA, Carol				/
HASHIMOTO, Troy N.	/			/
DECORTE, Samantha	/			
TOTAL	4			/ EMK

Recommendation: Adopted Not Adopted

Chair's or Designee's Signature:
Michelle N. Kidani

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 File with Committee Report Committee Drafting Agency

***Only one measure per Record of Votes**