

Honolulu, Hawaii

APR 20 , 2026

RE: S.C.R. No. 114
S.D. 1

Honorable Nadine K. Nakamura
Speaker, House of Representatives
Thirty-Third State Legislature
Regular Session of 2026
State of Hawaii

Madame:

Your Committee on Education, to which was referred S.C.R. No. 114, S.D. 1, entitled:

"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,"

begs leave to report as follows:

The purpose of this measure is to request the Department of Education's Internal Audit Office to conduct semiannual performance and management audits of the Department and its attached agencies.

Your Committee received testimony in support of this measure from one individual. Your Committee received comments on this measure from the Department of Education.

Your Committee finds that the Department of Education manages a substantial portion of the State's operating budget and federal funds, making effective oversight and evaluation critical. Your Committee further finds that while the Board of Education's Audit Committee is limited in scope, the Department's Internal Audit Office is structurally independent and positioned to conduct performance and management audits across the Department and its attached agencies. Your Committee believes that regular, rotating



audits may assist the Department in evaluating program effectiveness, organizational structure, and resource allocation as educational standards evolve.

As affirmed by the record of votes of the members of your Committee on Education that is attached to this report, your Committee concurs with the intent and purpose of S.C.R. No. 114, S.D. 1, and recommends that it be referred to your Committee on Finance.

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

for Justin Le Chice
JUSTIN L. WOODSON, Chair

