

STAND. COM. REP. NO. 3563

Honolulu, Hawaii

APR 08 2026

RE: S.R. No. 186  
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.R. No. 186 entitled:

"SENATE RESOLUTION REQUESTING THE AUDITOR TO CONDUCT A COMPREHENSIVE PERFORMANCE AND FISCAL AUDIT OF THE GOVERNANCE STRUCTURE AND ADMINISTRATIVE LEADERSHIP OF THE DEPARTMENT OF EDUCATION,"

begs leave to report as follows:

The purpose and intent of this measure is to request the Auditor to conduct a comprehensive performance and fiscal audit of the governance structure and administrative leadership of the Department of Education.

Your Committee received testimony in support of this measure from one individual.

Your Committee received comments on this measure from the Office of the Auditor.

Your Committee finds that, although student enrollment in public schools is currently declining, the Department of Education's administrative structure has continued to expand to encompass new positions and responsibilities. Public oversight of the governance and performance of the Department of Education, including any expansion of its personnel structure, is essential to ensuring that taxpayer funds are utilized effectively to



support student achievement and teacher success, rather than increasing personnel costs. Additionally, establishment of new positions without strong controls and oversight may cause redundancy and inefficiencies. This measure therefore seeks to improve administrative efficiency and strengthen accountability systems for leadership.

Your Committee acknowledges the concerns raised in testimony by the Office of the Auditor that conducting a comprehensive performance and fiscal audit of the Department of Education is a massive undertaking for which it lacks sufficient personnel and time due to existing responsibilities. Your Committee further notes that specific functions and actions of the Department of Education, such as its extension of temporarily created positions in violation of existing law and minimal oversight of Complex Area Superintendents, have recently raised concerns and merit closer evaluation. Therefore, amendments to this measure are necessary to address these matters.

Accordingly, your Committee has amended this measure by:

- (1) Deleting language that would have requested the Auditor to conduct a comprehensive performance and fiscal audit of the governance structure and administrative leadership of the Department of Education;
- (2) Inserting language that requests the Auditor to conduct a performance audit of the Department of Education's process for establishing, classifying, and approving administrative and program positions, and its supervision and evaluation of Complex Area Superintendents;
- (3) Specifying that the audit is requested to include but not be limited to an examination of certain issues related to:
  - (A) Authority and process;
  - (B) Board of Education oversight;
  - (C) Growth and trends;



- (D) Alignment with legislative intent;
  - (E) Fiscal impact;
  - (F) Organizational efficiency;
  - (G) Internal controls and accountability;
  - (H) Transparency and documentation;
  - (I) Comparative analysis;
  - (J) Supervision of Complex Area Superintendents;
  - (K) Evaluation of Complex Area Superintendents;
  - (L) Accountability and performance management; and
  - (M) Recommendations;
- (4) Amending legislative findings to reflect its amended purpose; and
- (5) Amending its title accordingly.

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.R. No. 186, as amended herein, and recommends its adoption in the form attached hereto as S.R. No. 186, S.D. 1.

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



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DONNA MERCADO KIM, Chair



The Senate  
 Thirty-Third Legislature  
 State of Hawai'i

**Record of Votes**  
**Committee on Education**  
**EDU**

Bill / Resolution No.:* <i>SR 186</i>	Committee Referral: <i>EDU</i>	Date: <i>04/26/24</i>
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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	/			
<b>TOTAL</b>	<i>4</i>			<i>1</i>

Recommendation:  Adopted  Not Adopted

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

Distribution:      Original                      Yellow                      Pink  
                                  File with Committee Report      Committee                      Drafting Agency

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