



# HAWAI'I STATE ETHICS COMMISSION

*Komikina Ho'opono Kulekele o Hawai'i Moku'āina*

Committee: Senate Committee on Ways and Means  
Bill Number: HB 2240 HD1  
Hearing Date/Time: March 2, 2026, 10:00 a.m.  
Re: Testimony in Support

Aloha Chair Dela Cruz, Vice-Chair Moriwaki, and Committee Members:

The Hawai'i State Ethics Commission ("Commission") supports HB 2240 HD1, which appropriates \$1,755,348 to the Commission for its operating and other FY 2025-2026 expenses. The Commission likewise supports Section 12, which appropriates an additional \$16,553 for vacation payouts/transfers.

The Commission's 2025 Annual Report is attached. Notable highlights include:

- **Expanded transparency through modern data systems.** Implementation of new case-management and reporting tools now allows the Commission to generate detailed year-over-year analytics on complaint types and advisory requests, and — beginning in 2025 — to publicly report the specific bills on which registered lobbyists engaged, strengthening transparency and public accountability in the legislative process.
- **Near-universal ethics training participation statewide.** In 2025, approximately **93% of state employees** and **97% of board and commission members** completed mandatory ethics training, reflecting broad statewide engagement and a significant cultural shift toward shared responsibility for ethical government.
- **Strong enforcement outcomes supporting public trust.** The Commission resolved hundreds of matters, issued formal investigations and charges where warranted, and assessed nearly \$23,000 in administrative penalties, demonstrating meaningful accountability alongside education and guidance.
- **High demand for timely ethics guidance and oversight.** Staff responded to 947 attorney-of-the-day guidance requests in 2025 while continuing to oversee hundreds of registered lobbyists and organizations, underscoring the Commission's central role in preventing misconduct and supporting lawful government operations.

The Commission additionally highlights that it exercises prudent fiscal constraint. In FY 2025-26, the Commission successfully returned \$21,709.80 of its allocated budget to the General Fund.

**Budget for FY 2025-2026**

The Commission's budget is largely allocated to staff salaries (\$1,467,966) and office rent (\$129,165). The attached 2025-26 budget table offers more detail. Please note that there is a modest year-over-year budget increase (1.3%) due to higher membership costs and related fees, registration fees, and a proposal to implement an AI bot to assist with advice, enforcement, and training.

Mahalo for the opportunity to testify on this bill.

Very truly yours,

**/S/** Robert D. Harris

Robert D. Harris

Executive Director and General Counsel



**HAWAI'I STATE  
ETHICS COMMISSION**

*Komikina Ho'opono Kulekele  
o Hawai'i Moku'āina*

# 2025 Annual Report

# Introduction

The Hawai'i State Ethics Commission remains firmly committed to promoting integrity, transparency, and accountability in government. In 2025, that commitment translated into measurable progress. Over 90 percent of all state employees—and nearly all board and commission members—have now completed mandatory ethics training, reflecting a broad and meaningful engagement with the principles that guide public service in Hawai'i. This level of participation marks a significant cultural shift: ethics is no longer peripheral to government work, but an expected and shared responsibility.

At the same time, the Commission took decisive enforcement action where the law was violated. In 2025, the Commission assessed some of the highest administrative penalties in its history. These outcomes are not an end in themselves; they represent a concrete and necessary response to past corruption scandals that undermined public confidence in government. Effective ethics oversight requires both education and accountability. Where guidance and training are insufficient to prevent misconduct, enforcement serves as an essential safeguard for the public trust.

Public confidence in government remains fragile, both nationally and locally. In this environment, ethics compliance cannot be viewed as a technical obligation or a box-checking exercise. It is foundational to democratic governance. The Commission's work—training thousands of public servants, providing timely ethics guidance, and pursuing enforcement when warranted—reflects a balanced approach grounded in prevention, fairness, and transparency.

Looking ahead, the Commission recognizes that continued progress will require sustained investment in ethics education, modern investigative tools, and thoughtful legislative refinement. The milestones reflected in this report demonstrate that meaningful reform is possible when expectations are clear and accountability is real.

The Commission extends its appreciation to the many state employees, officials, and members of the public who have engaged with and supported this work. While challenges remain, the progress documented in this report affirms a shared commitment to ethical government worthy of the people of Hawai'i.

Warmly,  
Robert D. Harris  
Executive Director & General Counsel

Established in 1968, the Hawai'i State Ethics Commission—the first state ethics commission in the United States—represents Hawaii's commitment to the principles that “public officers and employees must exhibit the highest standards of ethical conduct, and that these standards arise from the personal integrity of each individual in government.” Hawai'i Constitution, Article XIV. The constitution also mandates that the State and its subdivisions establish a code of ethics for public officers and employees.

## MISSION & DUTIES

### ETHICS OVERSIGHT

The Commission oversees the State Ethics Code, Haw. Rev. Stat. Ch. 84, which includes oversight over the acceptance and reporting of gifts, confidential information, fair treatment (the prohibited misuse of an official position), conflicts of interest, state contracts, post-employment restrictions, and nepotism. It also requires certain state individuals to file financial disclosure statements.

### LOBBYIST REGULATION

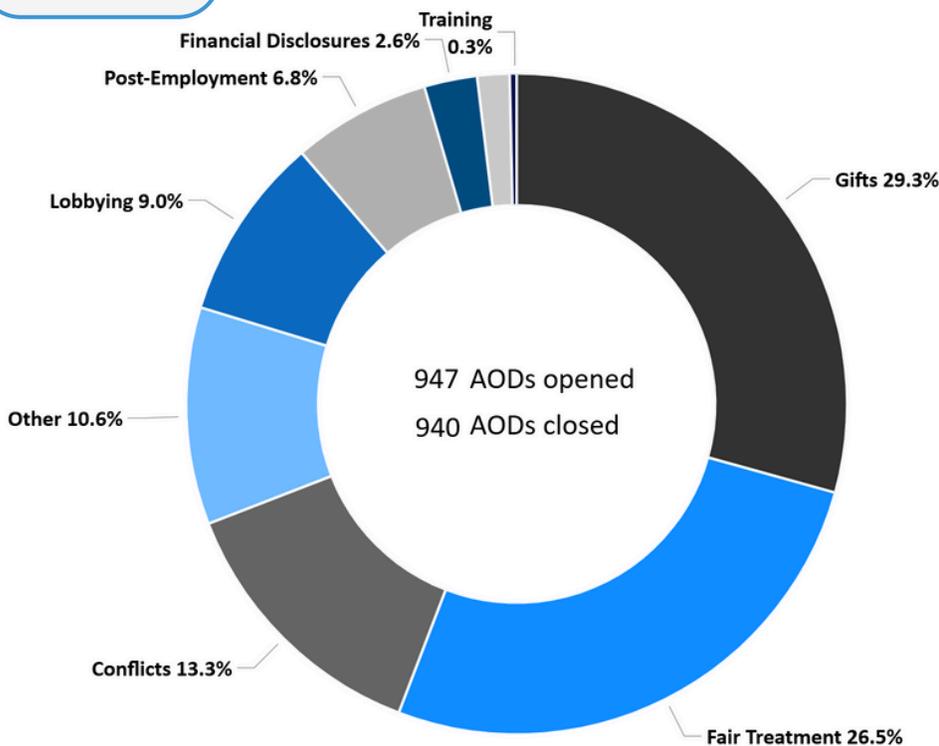
The Commission also oversees the State Lobbyist Law, Haw. Rev. Stat. Ch. 97, which applies to lobbying activities at the state level. Lobbyists must register with the Commission and report lobbying expenditures and contributions. Effective in 2025, lobbyists must also disclose which specific bills or items they lobbied on. The Commission has jurisdiction over 616 lobbyists representing 470 organizations that lobby the state legislature or executive branch.

# ETHICAL GUIDANCE

Through its “attorney of the day” service, the Commission ensures that requests for guidance are promptly and efficiently addressed. Requestors may obtain a written summary and share it as needed. Requests are otherwise confidential.

2025

## ATTORNEY OF THE DAY TRENDS



GIFTS	260
FAIR TREATMENT	235
CONFLICTS	118
POST EMPLOYMENT	60
LOBBYING	80
FINANCIAL DISCLOSURES	23
NEPOTISM	14
TRAINING	3
OTHER*	94

\* “Other” includes any matter that does not fall neatly into an assignable ethics category

169 Written Summaries Issued  
12 Guidance Letters Issued

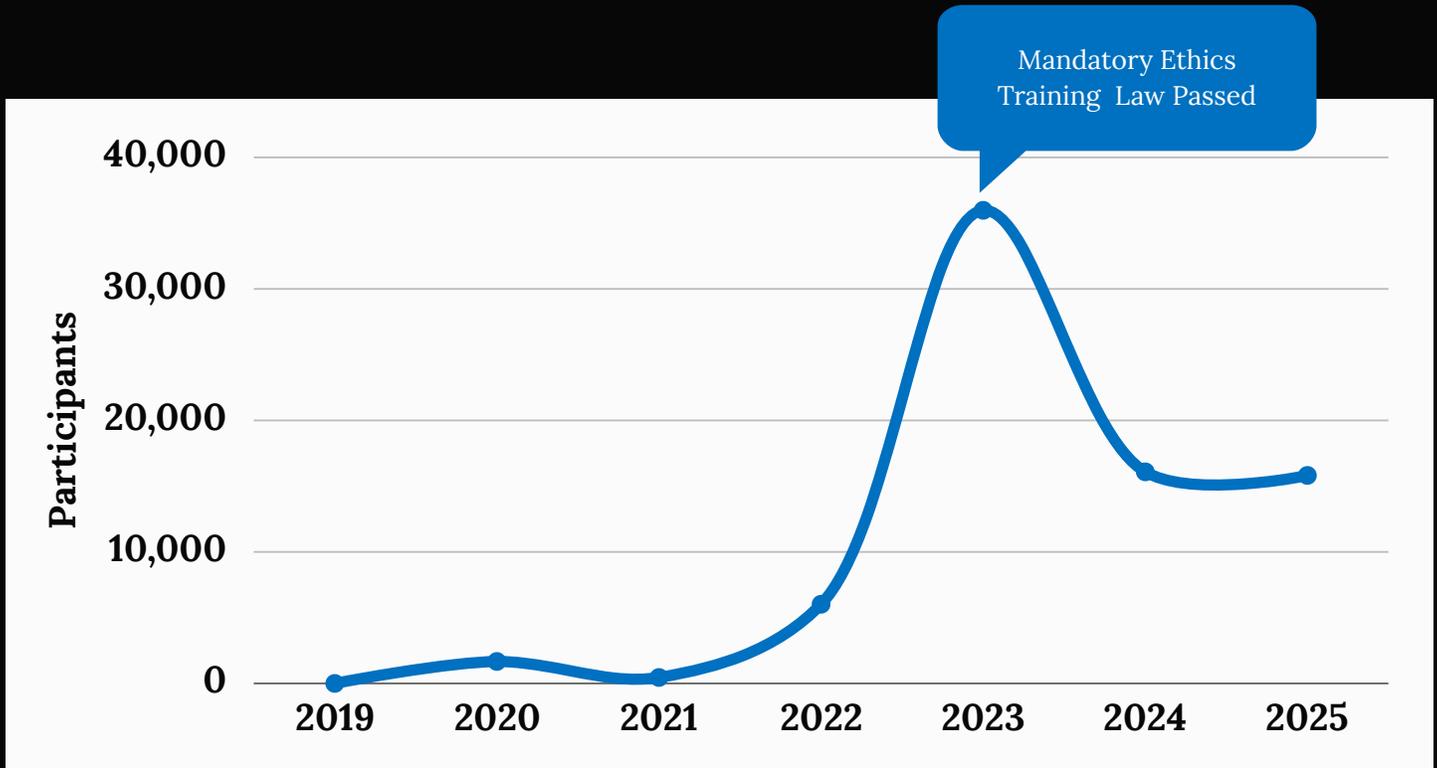
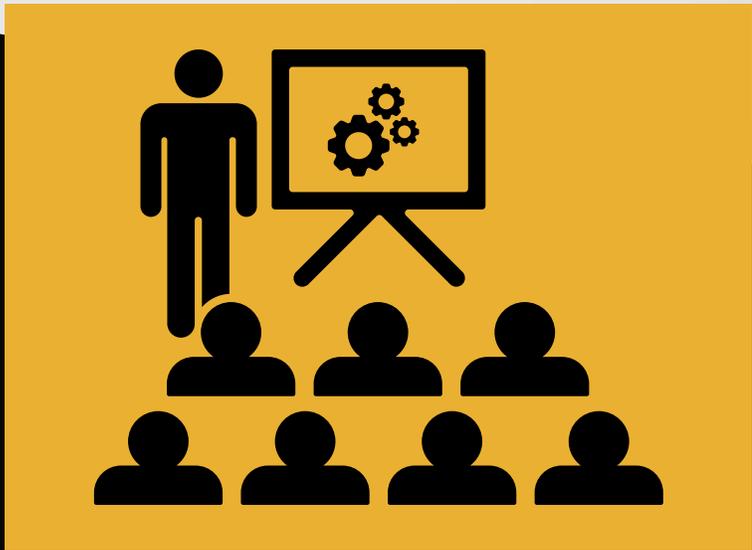
## ADVISORY OPINION

The Commission also issued an informal advisory opinion ([2025-1](#)). It stands for the proposition that the Commission will defer to established personnel procedures absent specific ethics concerns.

**947 ATTORNEY  
OF THE DAY  
REQUESTS IN  
2025**

# MANDATORY ETHICS TRAINING

A mandatory training law took effect in March 2023, requiring each state employee to complete an ethics training within 90 days of employment and at least once every four years thereafter. In 2025, the Commission delivered ethics education and training to more than 16,000 state officials and lobbyists through its online training module, as well as in-person and webinar sessions. In 2025, approximately 93% of state employees and 97% of board members have completed ethics training at least once.



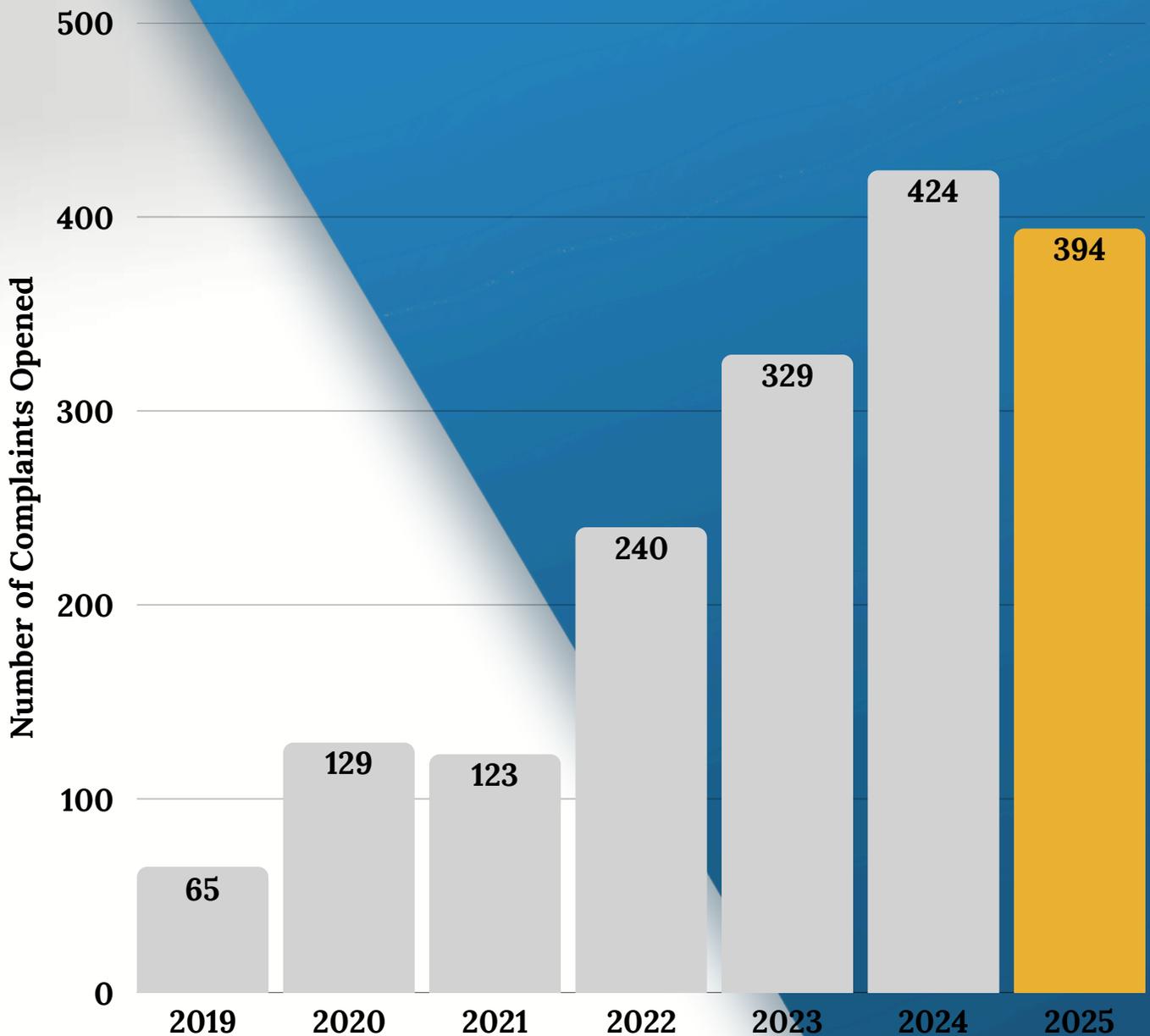
\*Act 165 (2023) requires all state employees to take ethics training every 4 years

# ENFORCEMENT

**25**

Median Days to Close

The Commission receives and investigates complaints alleging ethics and lobbying law violations confidentially. When warranted, the Commission initiates formal charges against individuals who appear to have violated the law. Most cases are settled with terms made public, although where necessary the Commission may hold a public contested case hearing.



# 2025 COMPLAINT STATISTICS

Fair Treatment 40%

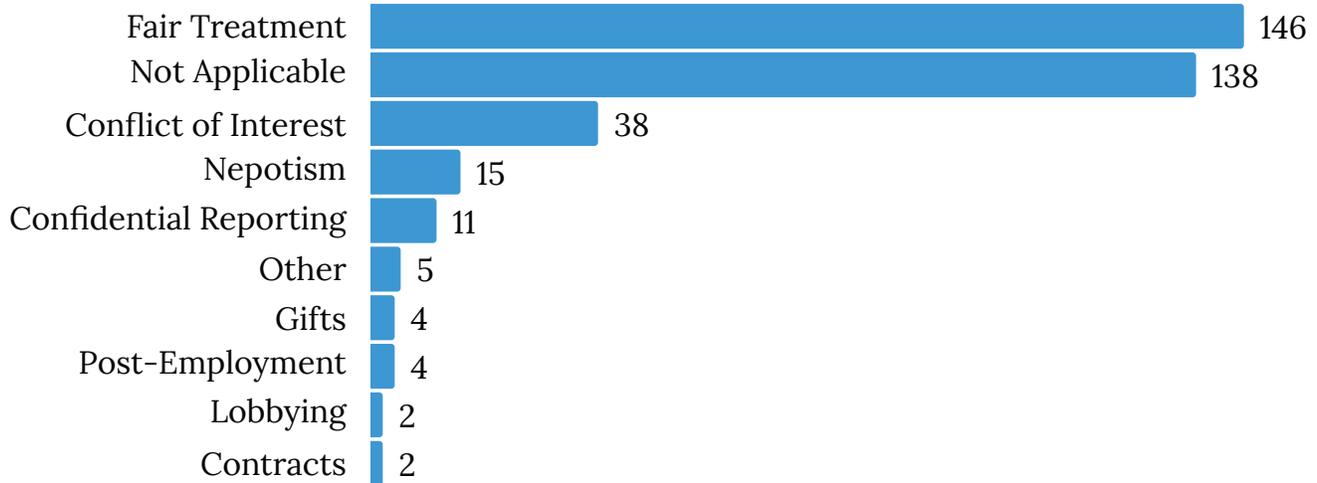
Not Applicable 38%

Conflict of Interest 10%

Nepotism 4%

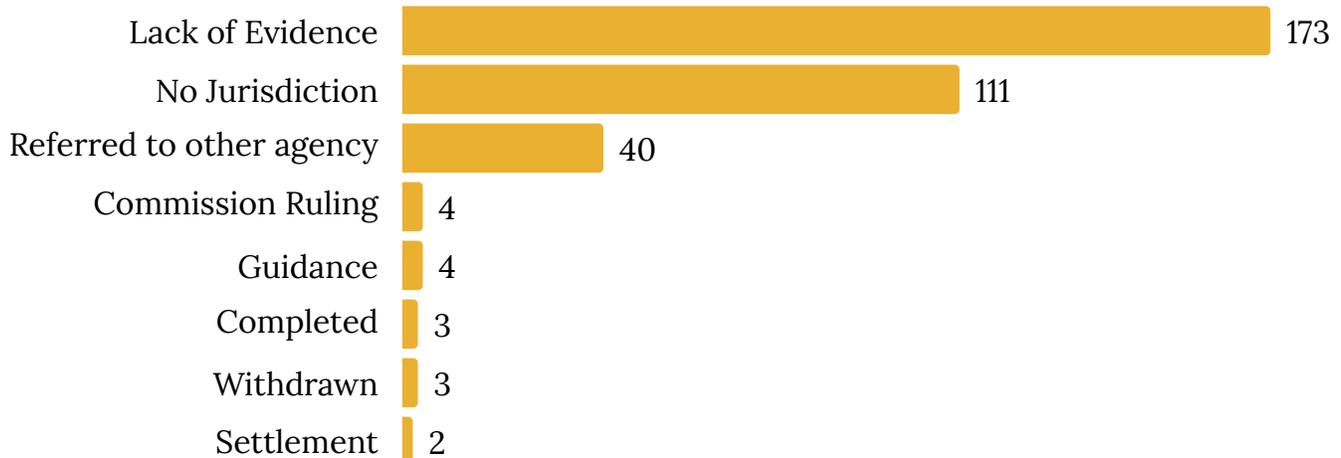
Gifts 1%

## Type of Alleged Violations Received



## How Were the Complaints Resolved?

Number of Complaints



# ENFORCEMENT STATISTICS

## ETHICS COMPLAINTS RECEIVED

394

Total number of complaints received from sourced or anonymous sources

## TOTAL CASES CLOSED

392

Matters resolved due to lack of jurisdiction, guidance, or advice given, or settlements/enforcement successfully pursued

## FORMAL INVESTIGATIONS

12

All complaints are investigated. Where a matter is unable to be resolved and a subpoena may be required, the Commission may launch a formal investigation



## CHARGES ISSUED

4

Situations where the Commission initiated a formal charge into an alleged ethics code violation



Penalties Assessed:

\$22,999.99

# FRAUD, WASTE, AND ABUSE HOTLINE

In partnership with the Department of the Attorney General, the Commission hosts an anti-fraud hotline to identify fraud, waste, and abuse of government funds. The agencies developed a website and online complaint form ([antifraud.hawaii.gov](http://antifraud.hawaii.gov)), a dedicated phone hotline (808.587.0000), and a dedicated email address ([antifraud@hawaii.gov](mailto:antifraud@hawaii.gov)) where individuals can confidentially report suspected violations.



69

Anti-Fraud  
Complaints Received

## NEPOTISM

The Commission enforces an anti-nepotism law that generally prohibits state employees from taking employment actions regarding their relatives or household members. However, exceptions can be granted for “good cause.” To obtain such an exception, the employee or agency must show that complying with the nepotism law is impractical. The Commission’s analysis of each exception request, whether granted or denied, is made public.

NO “GOOD  
CAUSE”  
Exceptions Were  
Granted in 2025



# 2025 LOBBYING REPORT

**616**

Registered Lobbyists

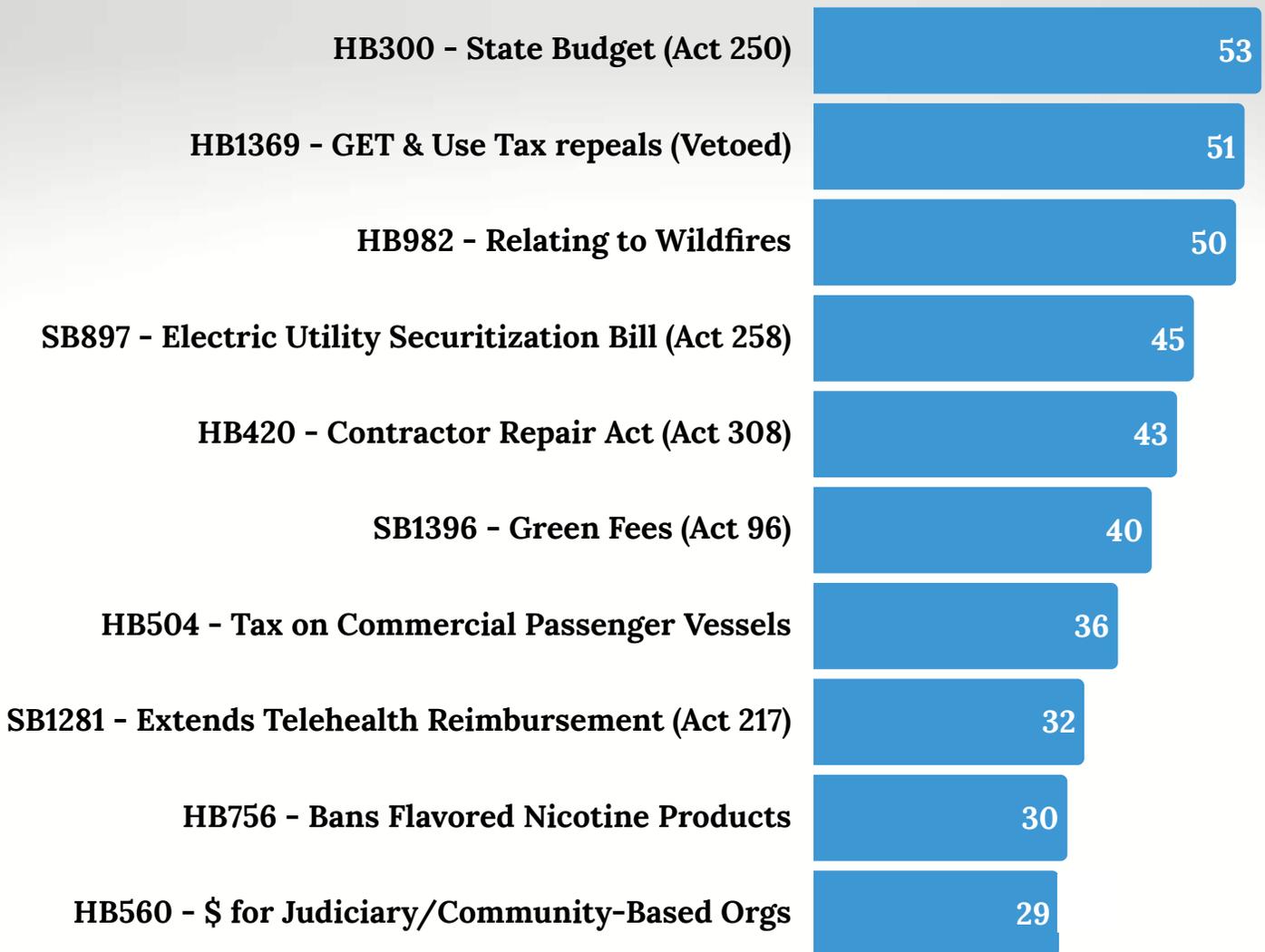
**470**

Lobbying Organizations

**\$10,246,356**

Total Lobbyist Compensation

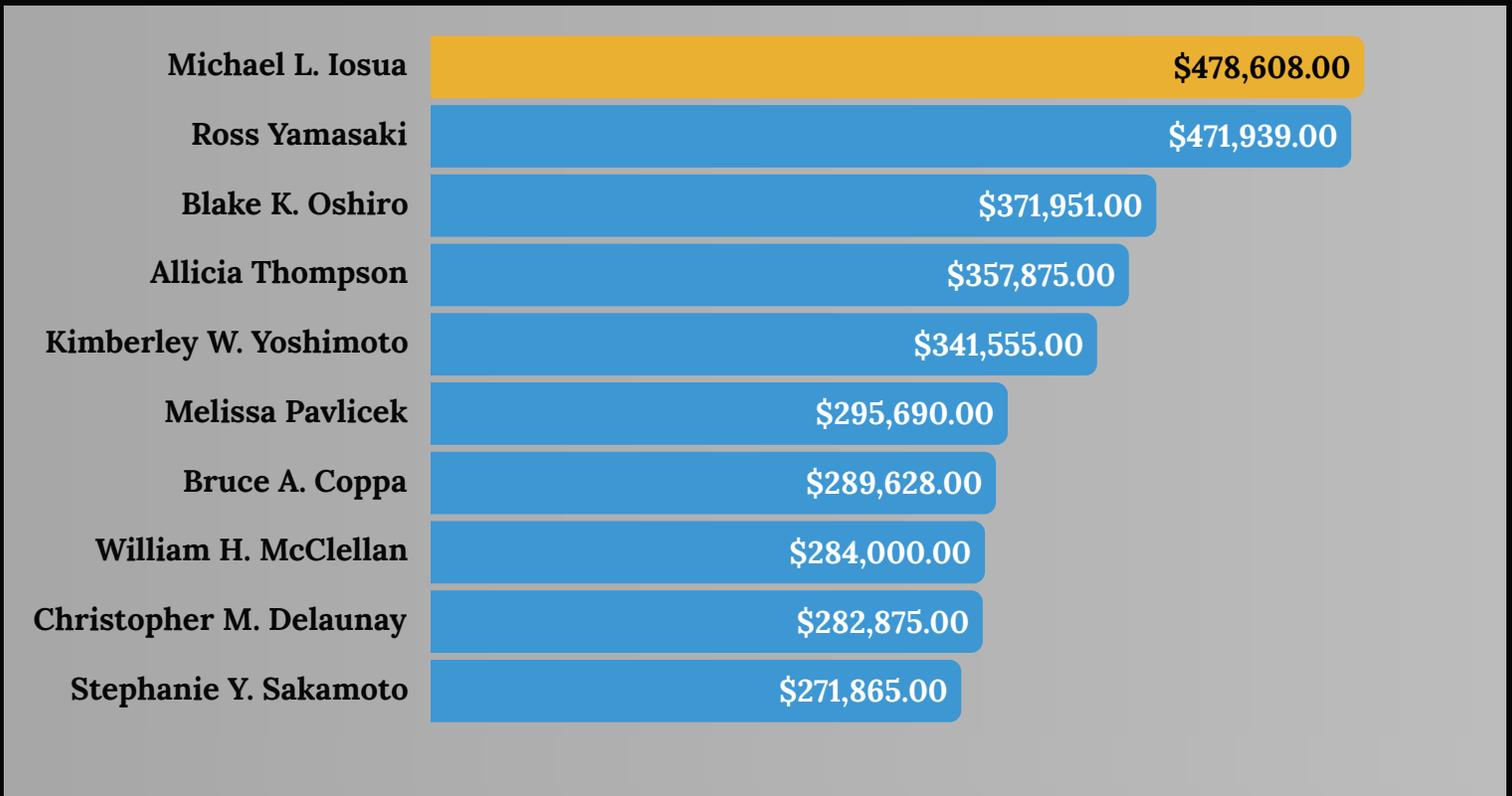
## Top 10 Bills Lobbied On



# TOP SPENDING ORGANIZATIONS



# TOP PAID LOBBYIST



\*Total \$ amount reported as of 2/2/2026

# COMMISSIONERS & Staff

The Commission comprises five members nominated by the State Judicial Council and appointed by the Governor for four-year terms. The Commission's current members are Wesley Fong (Chair) (till June 30, 2026), Robert Hong (till June 30, 2026), Cynthia Thielen (till June 30, 2027), Roderick Becker (till June 30, 2028), and Moya Gray (till June 30, 2029).

As of December 2025, the Commission employs twelve staff members: Executive Director Robert D. Harris, Compliance Director Bonita Chang, Enforcement Director Kee Campbell, three staff attorneys (Nancy Neuffer, Jennifer Yamanuha, and Jodi Yi), Investigator Jared Elster, Investigatory Analyst Barbara Gash, Computer Specialist Patrick Lui, Office Manager Caroline Choi, Secretary Lynnette O'Ravitz, and Administrative Assistant Melissa Vomvoris.



**Wesley F. Fong**  
Chair



**Robert Hong**  
Vice Chair



**Cynthia Thielen**



**Roderick Becker**



**Moya Gray**

## Hawai'i State Ethics Commission - Budget Projections for FY 2026-2027

	2025-2026 Base Budget	2026-2027 Estimated Budget	Increases/ Decreases From FY25	% Increase/ Decrease From FY25
<b>TOTAL BUDGET</b> (excluding vacation payouts)	<b>\$ 1,744,438</b>	<b>\$ 1,766,364</b>	<b>\$ 21,926</b>	<b>1.3%</b>
<b>PERSONNEL</b>				
Staff Salaries <sup>1</sup>	1,459,710	1,467,966	8,256	0.6%
Cost Adjustments for staff salaries	-			
Vacation Payouts/Transfer	16,553	16,553	-	
<b>TOTAL PERSONNEL</b> (excluding vacation payouts)	<b>1,459,710</b>	<b>1,467,966</b>	<b>8,256.00</b>	<b>0.6%</b>
<b>MATERIALS AND SUPPLIES</b>				
<b>Office Expenses:</b>				
Office Supplies	3,500	3,500	-	0.0%
Postage	1,500	1,500	-	0.0%
Telephone & Internet	600	600	-	0.0%
Subtotal:	<u>5,600</u>	<u>5,600</u>	<u>-</u>	<u>0.0%</u>
<b>Intrastate Transportation and Travel</b>				
Commissioners / Staff	8,500	8,500	-	0.0%
Car Mileage and Parking	750	750	-	0.0%
Subtotal:	<u>9,250</u>	<u>9,250</u>	<u>-</u>	<u>0.0%</u>
<b>Out-of-State Travel</b>				
Airfare (8 @ \$1,000 ea.)	8,000	8,000	-	0.0%
Lodging and per diem for 5.5 days (8 @ \$145/day x 5.5 days)	6,380	6,380	-	0.0%
Excess Hotel and Increases in per diem/airfare	2,267	2,267	-	0.0%
Taxi/bus fare	240	240	-	0.0%
Subtotal:	<u>16,887</u>	<u>16,887</u>	<u>-</u>	<u>0.0%</u>
<b>Equipment Rental and Maintenance</b>				
Copier	-	-	-	0.0%
Computer Equipment Maintenance	3,500	3,500	-	0.0%
Misc. (time clock, projector, etc.)	-	-	-	0.0%
Investigation Software	2,500	2,500	-	0.0%
Software License Renewals	22,000	22,000	-	0.0%
Teams Calling and O365 licensing	7,012	7,012	-	0.0%
Videoconferencing Software	1,200	1,200	-	0.0%
Subtotal:	<u>36,212</u>	<u>36,212</u>	<u>-</u>	<u>0.0%</u>

	2025-2026 Base Budget	2026-2027 Estimated Budget	Increases/ Decreases From FY25	% Increase/ Decrease From FY25
<b>Dues, Subscriptions, Training<sup>2</sup></b>				
COGEL Membership	470	500	30	6.4%
COGEL Registration (6 x \$600)	3,600	3,600	-	0.0%
Attorney Registration Fees	3,400	4,000	600	17.6%
Training Expenses	10,000	10,000	-	0.0%
Legal Reference Publications	4,900	5,500	600	12.2%
Newspapers Subscriptions, etc.	324	384	60	18.5%
Disruptive Behavior Training	800	800	-	0.0%
Subtotal:	23,494	24,784	1,290	5.5%
<b>Newspaper Advertisements</b>				
	1,100	1,100	-	0.0%
	1,100	1,100	-	0.0%
<b>Commission Meetings, Investigations and Hearings</b>				
Subpoena Fees	900	900	-	0.0%
Court Reporter	7,500	7,500	-	0.0%
Witness Fees, Travel, Mileage	1,500	1,500	-	0.0%
Hearings Officer	1,500	1,500	-	0.0%
Commission Meeting Expenses	1,000	1,000	-	0.0%
Subtotal:	12,400	12,400	-	0.0%
<b>Consulting Services</b>				
Computer Consulting <sup>3</sup>	25,000	45,000	20,000	80.0%
Other Services (developing training videos)	8,000	8,000	-	0.0%
Subtotal:	33,000	53,000	20,000	60.6%
<b>Office Rent</b>	131,785	129,165	(2,620)	-2.0%
<b>TOTAL MATERIALS AND SUPPLIES:</b>	269,728	288,398	18,670	6.9%
<b>CAPITAL OUTLAY</b>				
<b>Office Furniture &amp; Equipment</b>	15,000	10,000	(5,000)	-33.3%
<b>TOTAL CAPITAL OUTLAY:</b>	15,000	10,000	(5,000)	-33.3%
<b>GRAND TOTAL:</b>	<b>\$ 1,744,438</b>	<b>\$ 1,766,364</b>	<b>\$ 21,926</b>	<b>1.3%</b>

<sup>1</sup> Per Commission on Salaries, Tier 2 Directors to receive a 4% increase in salary effective July 1, 2026.

<sup>2</sup> Council on Governmental Ethics Laws (COGEL) Membership dues, Hawaii State Bar Association (HSBA) attorney license dues, 3-year Westlaw renewal contract, and newspaper subscription costs increased.

<sup>3</sup> The Commission anticipates hiring a consultant for accessibility compliance and developing an AI bot to help with advice, enforcement, and trainings.



Robin K. Matsunaga  
Ombudsman

Yvonne M.F. Jinbo  
First Assistant

**OFFICE OF THE OMBUDSMAN  
STATE OF HAWAII**

465 South King Street, 4<sup>th</sup> Floor  
Honolulu, Hawaii 96813  
Tel: 808-587-0770 Fax: 808-587-0773 TTY: 808-587-0774  
complaints@ombudsman.hawaii.gov

**TESTIMONY OF ROBIN K. MATSUNAGA, OMBUDSMAN,  
ON H.B. NO. 2240, H.D. 1, A BILL FOR AN ACT  
MAKING APPROPRIATIONS TO PROVIDE FOR THE EXPENSES  
OF THE LEGISLATURE, THE AUDITOR, THE LEGISLATIVE REFERENCE  
BUREAU, THE OMBUDSMAN, AND THE ETHICS COMMISSION**

**SENATE COMMITTEE ON WAYS AND MEANS**

**MARCH 2, 2026**

Chair Dela Cruz and Members of the Committee on Ways and Means:

Thank you for the opportunity to present testimony in strong support of H.B. No. 2240, H.D. 1. The purpose of this bill is to provide appropriations for the legislative branch, including the Office of the Ombudsman. Section 10 of this bill appropriates \$1,744,123 for the operations of the Office of the Ombudsman for FY 2026-2027. Section 12 of this bill appropriates an additional \$84,035 for accrued vacation payments and vacation transfer payments for employees who leave employment with the Office of the Ombudsman prior to June 30, 2027.

As a brief background, the Office of the Ombudsman was the first classical ombudsman office established in the United States, created to investigate the administrative acts of state executive branch and county government agencies of the State of Hawaii. The purpose of our office is to ensure that government agencies under our jurisdiction are fulfilling their responsibilities in a lawful and administratively fair and reasonable manner. We learn of possible erroneous administrative actions and decisions primarily through complaints that are filed with our office by residents and visitors who are impacted by these agencies. We conduct our investigations independently and impartially, and not as an advocate of either the complainant or the agency. We do not have authority to overturn an agency's decision or to compel an agency to take corrective action, but if we find that an agency has acted erroneously, unfairly, or unreasonably, we can make recommendations for corrective action to the agency. Although we do not substantiate every complaint that we investigate, by independently and impartially investigating, we level the playing field for citizens who have complaints about their government and improve the level of trust they have in Hawaii's government.

I am fortunate to have highly skilled and knowledgeable employees who are exceptionally empathetic by nature and also uniquely resilient to the stress that is inherent in the work we do, including communicating professionally with complainants who are increasingly hostile. The

appropriation in Section 10 of this bill will allow me to continue to provide my staff ongoing training and allow visits to neighbor island agencies and facilities so they can gain an understanding of those agencies and facilities, which is often critical to performing a thorough investigation. The funding will also allow me to address symptoms of vicarious trauma before they escalate and cause burnout and ensure the well-being of my staff.

The appropriation in Section 12 of this bill will provide funding for vacation payouts and transfers, based on the current composition of staff in the office. Attached for your information is a breakdown and comparison of my office's proposed budget for FY 2026-2027 and the current fiscal year.

Your support of this bill and the appropriations in Sections 10 and 12 will allow my office to continue to timely, independently, and impartially investigate citizen complaints about the administrative acts of state and county agencies and their employees.

Thank you for your consideration of this testimony and for your support of my office.

## Attachment

OFFICE OF THE OMBUDSMAN  
OPERATING BUDGET  
FY 2026-2027 vs. FY 2025-2026

	<u>FY 2026-2027</u>	<u>FY 2025-2026</u>
<b>A. PERSONAL SERVICES</b>		
Staff Salaries	1,631,123 (14)	1,560,017 (14)
<b>SUBTOTAL PERSONAL SERVICES</b>	<b>1,631,123</b>	1,560,017
 <b>B. OTHER CURRENT EXPENSES</b>		
Office Supplies & Postage	8,000	8,000
Telephone	7,000	7,000
Intra-state Transportation & Subsistence	6,000	6,000
Out-of-state Transportation & Subsistence	12,000	12,000
Printing, Advertising & Publications	1,000	1,000
Maintenance - Office Equipment	6,000	6,000
Equipment Rental	5,000	5,000
Training/Subscriptions/Dues	10,000	10,000
Other Miscellaneous Current Expense	7,000	3,000
Computer Services	45,000	25,000
Risk Management	<u>(included w/Other)</u>	<u>(included w/Other)</u>
<b>SUBTOTAL OTHER CURRENT EXPENSES</b>	<b>107,000</b>	83,000
 <b>C. EQUIPMENT, FURNISHINGS, &amp; BOOKS</b>		
Equipment	3,000	23,000
Furnishings	2,000	2,000
Books	<u>1,000</u>	<u>1,000</u>
<b>SUBTOTAL EQUIP, FURNISHINGS, BOOKS</b>	<b>6,000</b>	26,000
 <b>TOTAL OPERATING BUDGET</b>	<b><u>1,744,123</u></b>	<b><u>1,669,017</u></b>
 Vacation payout / transfers	<b>84,035</b>	84,035
 <b>TOTAL BUDGET REQUEST</b>	<b><u>1,828,158</u></b>	<b><u>1,753,052</u></b>

Charlotte A. Carter-Yamauchi  
Director

Shawn K. Nakama  
First Assistant

Research 808-587-0666  
Revisor 808-587-0670



LEGISLATIVE REFERENCE BUREAU  
State of Hawaii  
State Capitol, Room 446  
415 S. Beretania Street  
Honolulu, Hawaii 96813

## TESTIMONY IN SUPPORT

### **HB2240, HD1**

## **MAKING APPROPRIATIONS TO PROVIDE FOR THE EXPENSES OF THE LEGISLATURE, THE AUDITOR, THE LEGISLATIVE REFERENCE BUREAU, THE OMBUDSMAN, AND THE ETHICS COMMISSION**

Charlotte A. Carter-Yamauchi, Director  
Legislative Reference Bureau

Presented to the Senate Committee on Ways and Means

Monday, March 2, 2026, 10:00 a.m.  
Conference Room 211 & Videoconference

Chair Dela Cruz and Members of the Committee:

I am Charlotte Carter-Yamauchi, Director of the Legislative Reference Bureau (LRB). Thank you for this opportunity to provide testimony in very strong **support** of H.B. No. 2240, H.D. 1, which contains the LRB's budget for fiscal year 2026-2027.

The LRB provides comprehensive, impartial research and reference services on legislative matters, primarily for the Legislature, but occasionally for other governmental agencies, other entities, and the general public.

The LRB's major functions include:

- Providing research and drafting services, including drafting bills and other legislative documents, such as bill reviews and committee reports, at the request of the Legislature, legislative committees, and individual legislators. We prepare studies, reports, and memoranda on various issues. We strive to maintain a standard of being objective, impartial, nonpartisan, and fair in all our work and treatment of clients.
- Engaging in statutory revision, including the publication of the Session Laws of Hawaii, the Hawaii Revised Statutes and all cumulative Supplements thereto, and annual Replacement Volumes to the Hawaii Revised Statutes. We also establish the format for administrative agency rules and compile and publish a table indicating those administrative rules that implement state laws.

- Maintaining a reference library as an information resource primarily for the Legislature and legislative staff, but which is also used by other government agencies and the general public. Our library provides outstanding services, including online information services, and maintains the LRB's website, which is designed to provide access to the online catalog of the library's holdings and to facilitate legislative research by providing links to other important resources.
- Maintaining a legislative systems office that purchases, maintains, and provides technical support for the computer hardware, software, and other equipment for the LRB and coordinates the integration of the LRB's computer system with the House and Senate information systems. In addition, the systems office maintains the LRB's data management system, which encompasses databases used by LRB staff, other legislative research offices, and Legislators to electronically access information and data on the subject matter and status of legislative documents, and a secure internal segment that is used for critical LRB operations, such as managing Bureau-generated documents and workload tracking.
- Maintaining the Public Access Room, which was established by the Legislature to facilitate public participation in the legislative process. Our Public Access Room staff have expanded the availability of legislative information, materials, and services, most notably through ongoing webinars, use of social media, and maintaining a robust website and growing library of training videos.

We have attached an exhibit that provides more detailed information on the functions and services provided by LRB.

H.B. No. 2240, H.D. 1, proposes a Bureau budget for Fiscal Year 2026-2027 that is \$45,331 more than its Fiscal Year 2025-2026 budget. This modest increase helps offset the negative fiscal impact of a variety of rising expenses such as IT security, Concordance licensing, personnel costs, publishing, Westlaw subscription, and other costs.

Thank you for the opportunity to testify in support of H.B. No. 2240, H.D. 1.

## **Exhibit**

### **THE LEGISLATIVE REFERENCE BUREAU**

The Legislative Reference Bureau is a nonpartisan legislative service agency that provides a wide variety of comprehensive impartial research and reference services to the Legislature as a whole and to individual Legislators and legislative committees. In some cases, the Bureau also provides nonpartisan services for other government agencies, other entities, and the general public. Presently, the Bureau consists of five separate and distinct divisions: Research, Statute Revision, Systems Office, Library, and the Public Access Room. By law, the services provided by the Bureau to Legislators are confidential, unless the confidentiality is waived by the requestor.<sup>1</sup>

It is important to note that the Bureau as a whole, and the Research Division in particular, has no control over the amount of work assigned to it from either house of the Legislature. The decision to utilize the services of the Bureau is left entirely to the discretion of the individual Legislators. The preference of Legislators to use a particular research/drafting agency may fluctuate over time based upon any number of factors. Further, many Legislators often use the services of more than one research/drafting agency.

What follows is a detailed description of the work of each division of the Bureau. Recognizing that workloads fluctuate from session to session for a variety of reasons, an effort has been made to present detailed workload statistics for a five-year period, to the extent available, to provide a more comprehensive picture of the LRB's operations.

#### **Research Division**

The Research Division assists the Legislature through comprehensive, nonpartisan research memoranda and reports, drafting of various legislative documents, and conducting in-depth studies as directed by the Legislature. The Research Division's work includes drafting bills, resolutions, bill reviews and legal checks, committee reports and bill amendments, floor amendments, draft language, letters and memoranda, and published reports and studies. In addition, Research Division staff members are sometimes tasked with supporting legislatively created task forces and working groups and preparing various operational documents such as Requests for Proposals and procurement contracts for the Legislature.<sup>2</sup>

Between fiscal years 2020-2021 and 2024-2025, the Research Division responded to 18,513 requests for services.<sup>3</sup> In each year, the Research Division responded to an average of 3,703 requests for services. (See Table 1 for year-by-year totals.)

**Table 1. Research Division Requests (FY 2020-2021 - FY 2024-2025)**

	FY 20-21 (2021)				FY21-22 (2022)				FY 22-23 (2023)				FY 23-24 (2024)				FY 24-25 (2025)			
	HOUSE		SENATE		HOUSE		SENATE		HOUSE		SENATE		HOUSE		SENATE		HOUSE		SENATE	
	Number of Requests	Percent by Chamber																		
Bills for Introduction	544	54%	471	46%	588	53%	519	47%	647	53%	564	47%	641	51%	612	49%	590	47%	668	53%
Bill Drafts (HDs, SDs, CDs) & Floor Amendments	28	8%	320	92%	30	7%	379	93%	29	7%	385	93%	33	11%	259	89%	69	19%	295	81%
Committee Reports	5	1%	401	99%	4	1%	428	99%	2	0%	431	100%	1	0%	292	100%	0	0%	403	100%
Resolutions	147	49%	155	51%	112	49%	117	51%	189	52%	176	48%	116	49%	121	51%	142	41%	204	59%
Certificates	2	100%	0	0%	16	100%	0	0%	33	100%	0	0%	34	100%	0	0%	5	100%	0	0%
Language--Bills, Resos, Legal Checks	6	29%	15	71%	8	100%	0	0%	0	n/a	0	n/a	0	0%	1	100%	0	0%	1	100%
Bill Reviews	360	50%	356	50%	525	56%	411	44%	468	53%	421	47%	443	61%	279	39%	405	64%	225	36%
Research Memos	64	76%	20	24%	50	75%	17	25%	21	75%	7	25%	25	68%	12	32%	20	62.5%	12	37.5%
<b>TOTAL HOUSE &amp; SENATE REQUESTS</b>	<b>1156</b>	<b>40%</b>	<b>1738</b>	<b>60%</b>	<b>1333</b>	<b>42%</b>	<b>1871</b>	<b>58%</b>	<b>1389</b>	<b>41%</b>	<b>1984</b>	<b>59%</b>	<b>1293</b>	<b>45%</b>	<b>1576</b>	<b>55%</b>	<b>1231</b>	<b>41%</b>	<b>1808</b>	<b>59%</b>
Administration Measures (formatting and proofing; preparation for Legislature's website) <sup>4</sup>	430				258				294				356				390			
Formatting Acts (preparation for publisher--session laws and supplements) <sup>5</sup>	239				317				263				253				313			
Miscellaneous (projects, studies, task force reports, RFPs, etc.)	1				2				12				3				3			
<b>TOTAL ALL REQUESTS</b>	<b>3564</b>				<b>3781</b>				<b>3942</b>				<b>3481</b>				<b>3745</b>			

This table shows the distribution of the various types of requests for services completed by the Research Division. Requests completed for the House appear in the orange column, along with the corresponding percentage of the total. Requests for the Senate appear in the blue column, along with the corresponding percentage of the total. Administration measures (which are assigned by legislative leadership to the Bureau for electronic formatting), formatting acts, and miscellaneous requests are not allocated to either house, but appear in the overall total of requests handled by the Research Division.

Over the course of a two-year legislative biennium, the Research Division historically handles more requests in the first year of the biennium than in the second year of the biennium. As to be expected, the volume of requests is highest immediately before and during the legislative session (October to May).

Over the past five fiscal years, the Research Division has completed an average of 1,795 requests for services for the House and 1,280 requests for services for the Senate each year.<sup>6</sup> Of these requests received by the Research Division, a five-year average of 58% come from the House and 42% come from the Senate (other requests such as formatting Administration bills on behalf of the Legislature and other tasks are not included in this calculation). To offer another perspective on the breakdown of requests for services completed for each house, if the foregoing figures are divided by each member of each respective house of the Legislature (per capita) over the five-year period, they would equate to the Research Division completing an average of 35 requests for each Representative and 51 requests for each Senator each year.

## **Revision of Statutes Division**

Chapter 23G, part II, Hawaii Revised Statutes (HRS), addresses the Bureau's statute revision and publication functions.<sup>7</sup> Under section 23G-11, HRS, the Director, or a Bureau member designated by the Director, serves as the Revisor of Statutes. The Revision of Statutes Division reviews the laws enacted each session and is responsible for several publications that are published annually during the interim:

- The Session Laws of Hawaii, containing all the laws enacted and any constitutional amendments proposed during a legislative session, along with an index, a table showing what statutes have been affected, and a list of committee reports pertaining to the laws enacted;
- The HRS, containing all of Hawaii's laws that are of a general and permanent nature, which consists of:
  - The annual cumulative supplements to the HRS, containing all subsequent amendments or repeals that have been made to those statutory sections appearing in the most recent hardbound volumes and any new statutory sections that have been subsequently enacted into law; and
  - Hardbound replacement volumes to the HRS.<sup>8</sup>

The Revision of Statutes Division also engages in the continuous review of existing law to identify errors or inconsistencies in the HRS and session laws. As necessary, the Division prepares a statutory revision bill that is "housekeeping" in nature to correct the technical or nonsubstantive errors found in the HRS or session laws. The Division also is statutorily charged with prescribing and distributing a uniform format for all state agencies for the compiling and publication of their rules;<sup>9</sup> and annually publishes the Hawaii Administrative Rules Table of Statutory Sections Implemented and Directory, indicating administrative rules that implement state statutes.<sup>10</sup> To facilitate the perceived intent of the Legislature and to assist

the agencies in meeting the mandated rules format, the Division staff, upon request, reviews state agencies' proposed administrative rules for conformance with the uniform format. Finally, during the legislative session, staff members from the Division assist Research Division researchers with requests for legislative drafting.

<b>Table 2. Revision of Statutes Division Requests</b>					
<b>Requests for Assistance</b>	<b>FY 20-21</b>	<b>FY 21-22</b>	<b>FY 22-23</b>	<b>FY 23-24</b>	<b>FY 24-25</b>
Hawaii State Government	76	75	82	74	82
Other Governments*	2	4	3	1	3
Private	19	12	16	11	22
Review of Administrative Rules	16	7	7	12	13
<b>TOTALS</b>	<b>113</b>	<b>98</b>	<b>108</b>	<b>98</b>	<b>120</b>

\*Includes counties, other states, federal and foreign governments.

## Systems Office

The LRB's Systems Office procures and maintains the computer hardware, software, and peripheral devices for the Legislative Reference Bureau and coordinates the integration of the Bureau's computer systems with the House and Senate information systems. Pursuant to statute,<sup>11</sup> the Systems Office is also responsible for maintaining the Bureau's data management system, which is used by the Bureau staff, other legislative research offices, and Legislators to electronically access information and data on the subject matter and status of legislative documents, and a secure internal segment that is used for critical Bureau operations, such as managing internal documents and workload tracking. In addition, the Systems Office handles certain internal operational and administrative functions for the Bureau, including procurement and human resources functions.

Using the data management software Concordance,<sup>12</sup> the Systems Office creates and maintains searchable databases of information on measures considered each session by the Legislature (since 1983) and builds and maintains databases of the Hawaii Revised Statutes and the Session Laws of Hawaii (since 1991).<sup>13</sup> Using these databases, the Systems Office is able to provide information on the subject matter, status, and history of legislation and laws back to those database inception dates. In addition, the Systems Office produces and disseminates bill status information during session via various annual publications (Crossover Bills, Bills Passed, Resolutions Adopted, etc.), which are also made available on the LRB's website. A significant portion of the work performed by the Systems Office, in creating and maintaining databases, tracking legislation, and customizing bill status reports, supports the work of Legislators, their staff, and legislative research offices, as well as the other divisions of the Bureau, particularly the Research Division. The Systems Office also assists others in the use of Concordance and the databases. For example, research offices of the House of Representatives and the Senate frequently use Concordance to access information on current and past legislation, as well as to conduct searches in the Hawaii Revised Statutes and the Session Laws of Hawaii databases.

Requests for services of the Systems Office are captured according to five broad categories: information from computer, technical assistance, printouts, training, and general information. Requests for information from computer are requests for information maintained in the Concordance databases that may include bill status or bill tracking. These requests are generally handled over the phone or by email. Requests for technical assistance require Systems Office staff to assist with either hardware or software issues. Requests for printouts are requests for more extensive information for which a report is generated and provided to the requestor. Finally, general information requests involve Systems Office staff responding to inquiries that do not require access to the Concordance database. Over the past five fiscal years, the Systems Office has responded to an average of 353 requests each year. Requests for computer and technical assistance make up the majority of the Systems Office's requests in any given year. (See Table 3.)

<b>Table 3. LRB Systems Office Requests</b>						
<b>Request Type</b>	<b>FY 20-21</b>	<b>FY 21-22</b>	<b>FY 22-23</b>	<b>FY 23-24</b>	<b>FY 24-25</b>	<b>Average per year</b>
Information from Computer	30	31	12	15	20	22
Technical Assistance	306	284	246	297	316	290
Printouts	34	36	26	20	25	28
Training	2	6	0	1	5	3
General Information	9	8	13	9	15	11
<b>TOTALS</b>	<b>381</b>	<b>365</b>	<b>297</b>	<b>342</b>	<b>381</b>	<b>353</b>

The Systems Office maintains requestor data only for printout type requests. Over the past five years, an average of 46% of printout reports generated by the Systems Office have been at the request of members of the Senate. House members requested an average of 33% of report requests, and the remainder was provided to other governmental agencies. (See Table 4.)

<b>Table 4. LRB Systems Office Requests for Printouts</b>				
<b>Year</b>	<b>For House (%)</b>	<b>For Senate (%)</b>	<b>Other</b>	<b>Total Printouts</b>
FY 20-21	10 (29%)	16 (47%)	8 (24%)	34
FY 21-22	13 (36%)	18 (50%)	5 (14%)	36
FY 22-23	7 (27%)	17 (65%)	2 (8%)	26
FY 23-24	6 (30%)	7 (35%)	7 (35%)	20
FY 24-25	11 (44%)	7 (28%)	7 (28%)	25
<b>TOTALS</b>	<b>47 (33%)</b>	<b>65 (46%)</b>	<b>29 (21%)</b>	<b>141</b>

## Library

The Legislative Reference Bureau is statutorily required to maintain a reference library as an information resource to serve and support the Legislature and legislative staff, including the other divisions within the Legislative Reference Bureau.<sup>14</sup> In addition, the Library is available for use by other government agencies and the general public.<sup>15</sup> Furthermore, the Bureau's Library is a major repository for government reports to the Legislature.<sup>16</sup> We note that with the closure of the DBEDT's reference library in 2009 and the limited availability of materials from the Honolulu Municipal Reference Center, the Bureau's Library is one of the few remaining providers of resources of this nature. The Library's collection consists of over 123,000 volumes, including Hawaii statutes and case law, electronic and hard copies of reports to the Legislature, and other state documents. House and Senate journals dating back to 1901, Session Laws of Hawaii back to 1848, and numerous other reference volumes and reports. In addition, the collection contains hundreds of volumes of law reviews, scholarly journals, magazines, and other periodicals. The Library staff includes five research librarians who provide reference and research assistance, as well as assistance with Westlaw, and develop web content. The Bureau's research librarians also provide technical assistance to the website and the library catalog.

The Library card catalog is available on the Internet, using the open source software Koha. In 2016, the Library contracted with a vendor to provide the Library with a modernized Integrated Library System (ILS). The catalog was announced in May 2016, and through the new ILS, the Library has an improved online public catalog, updated cataloging modules, and a more streamlined circulation process. The previous catalog, which was created in 1983, started with mainframe computing and received its last major update in 1999, when it was migrated to a web-based platform. However, that system did not meet the current library cataloging standard. Accordingly, we had to update our Library's cataloging practices to conform to the current library cataloging standard. The Library's online catalog contains thousands of bibliographic records and has added over 19,000 electronic files in the past few years.

The Library has historically maintained the Legislative Reference Bureau's and Public Access Room websites. In 2019, both websites completed a full rebuild and redesign through a private vendor; the websites had last been redesigned in 2004 and, among other inherent deficiencies, were not compliant with existing security protocols established by the State's Office of Enterprise Technology Services.<sup>17</sup> In 2020, the LRB websites received the Outstanding Website award by the Web Marketing Association. *iClips*, an electronic news headline service that has been emailed to Legislators and legislative staff every weekday morning since 2003, has been resurrected into a new format and is available each weekday. In addition, the Library has the responsibility for distributing all LRB publications, except the Hawaii Revised Statutes, its supplements, and the Session Laws of Hawaii, which, by law, are required to be distributed or sold by the Lieutenant Governor.<sup>18</sup>

The Library maintains records on several types of service requests: reference and research assistance, online database research (this involves more extensive research, including Westlaw searches, and is done only for Legislators or legislative staff), legislative staff orientation and training, distribution of publications, and documents borrowed. In addition, the

Library keeps records of photocopying and printouts that it prepares in response to the various requests. Over the past five years, the Library has responded to an average of over 2,000 informational and research requests each year, not including requests for photocopying or computer printouts. The Library has been scanning and making more items digitally available on the online catalog, which is reflected in the number of documents viewed from the catalog going up to over 6,000. (See Table 5.) We are including the Bureau's website statistics in Table 6, which reflects the statistics for FY 23-24 and FY 24-25. We are also including the *iClips* statistics in Table 7, which reflects the statistics for FY 23-24 and FY 24-25.

Table 5. LRB Library Requests for Services							
Request Type	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25		Average per Year
Reference/Research	868	1005	1015	907	862		931
Online Database Research	6	12	9	9	14		10
Orientation/Training	12	31	55	23	129		50
Publications Distributed <sup>19</sup>	947	621	666	1426	286		789
Documents Borrowed	81	96	127	17	38		72
Documents Viewed from Online Catalog	n/a*	374**	1508	1784	22164		6458
<b>TOTALS</b>	<b>1914</b>	<b>2139</b>	<b>3380</b>	<b>4166</b>	<b>23493</b>		<b>8310</b>
Photocopying (pages)	51	296	276	353	317		259
Comp. printouts (pages)	0	120	0	7	6		27
<b>TOTALS</b>	<b>51</b>	<b>416</b>	<b>276</b>	<b>360</b>	<b>323</b>		<b>285</b>

\*No data collected for FY 20-21.

\*\*Data collected for April – June 2022.

Table 6. LRB Website Statistics								
Month	Users <sup>1</sup>		New Users <sup>2</sup>		Number of Sessions <sup>3</sup>		Pageviews <sup>4</sup>	
	FY 23-24	FY 24-25	FY 23-24	FY 24-25	FY 23-24	FY 24-25	FY 23-24	FY 24-25
July	3,338	3,685	2,707	2,965	4,949	5,640	11,428	16,488
August	3,961	3,731	3,344	3,128	5,810	5,445	12,966	15,159
September	3,776	4,200	3,171	3,533	5,726	6,436	12,070	16,912
October	3,743	5,295	3,084	4,565	5,754	7,562	12,208	19,386
November	3,689	4,658	2,988	3,888	5,541	6,973	11,715	18,532
December	4,011	4,635	3,244	3,777	6,012	7,492	12,332	22,842
January	6,301	9,744	5,141	8,484	11,038	15,446	29,144	34,982
February	7,704	9,537	6,322	7,934	11,837	14,025	32,581	28,951
March	10,305	7,467	9,040	6,142	13,323	10,971	32,975	25,080
April	6,753	6,337	5,548	4,977	10,082	10,023	27,343	22,667
May	4,981	4,384	3,993	3,421	7,334	6,649	19,595	17,278
June	3,819	3,996	3,105	3,228	5,681	5,859	16,083	15,764

<b>*Launched our new website on 12/18/2019</b>
<b><sup>1</sup>Users who have initiated at least one session during the date range.</b>
<b><sup>2</sup>The number of first-time users during the selected date range.</b>
<b><sup>3</sup>A session is the period of time a user is actively engaged with the website. All usage data (pageviews, clicks, etc.) is associated with a session.</b>
<b><sup>4</sup>Pageviews is the total number of pages viewed. Repeated views of a single page are counted.</b>
<b>*NOTE* PAR is included in this.</b>

<b>Table 7. iClips Statistics*</b>								
<b>Month</b>	<b>Subscribers</b>		<b>Percentage Opened<sup>1</sup></b>		<b>Clicks per unique opens<sup>2</sup></b>		<b>Pageviews of iClips on website</b>	
	<b>FY 23-24</b>	<b>FY 24-25</b>	<b>FY 23-24</b>	<b>FY 24-25</b>	<b>FY 23-24</b>	<b>FY 24-25</b>	<b>FY 23-24</b>	<b>FY 24-25</b>
<b>July</b>	143	163	44%	76%	45%	30%	615	1195
<b>August</b>	145	163	44%	75%	42%	33%	700	1335
<b>September</b>	154	160	47%	78%	40%	32%	523	929
<b>October</b>	155	156	50%	92%	39%	28%	662	855
<b>November</b>	154	150	47%	97%	40%	30%	488	600
<b>December</b>	152	155	40%	74%	40%	32%	701	1384
<b>January</b>	162	165	50%	31%	39%	43%	345	1782
<b>February</b>	163	169	55%	35%	33%	46%	357	1429
<b>March</b>	162	172	59%	33%	34%	46%	346	1089
<b>April</b>	162	175	46%	34%	40%	47%	461	1197
<b>May</b>	162	178	42%	36%	39%	40%	470	1181
<b>June</b>	163	178	50%	38%	34%	39%	551	1849
<b>*We launched the iClips email newsletter on 1/9/2020</b>								
<b><sup>1</sup>The percentage of recipients who opened the email any number of times.</b>								
<b><sup>2</sup>The percentage of subscribers who opened and clicked a link in the iClips email newsletter.</b>								

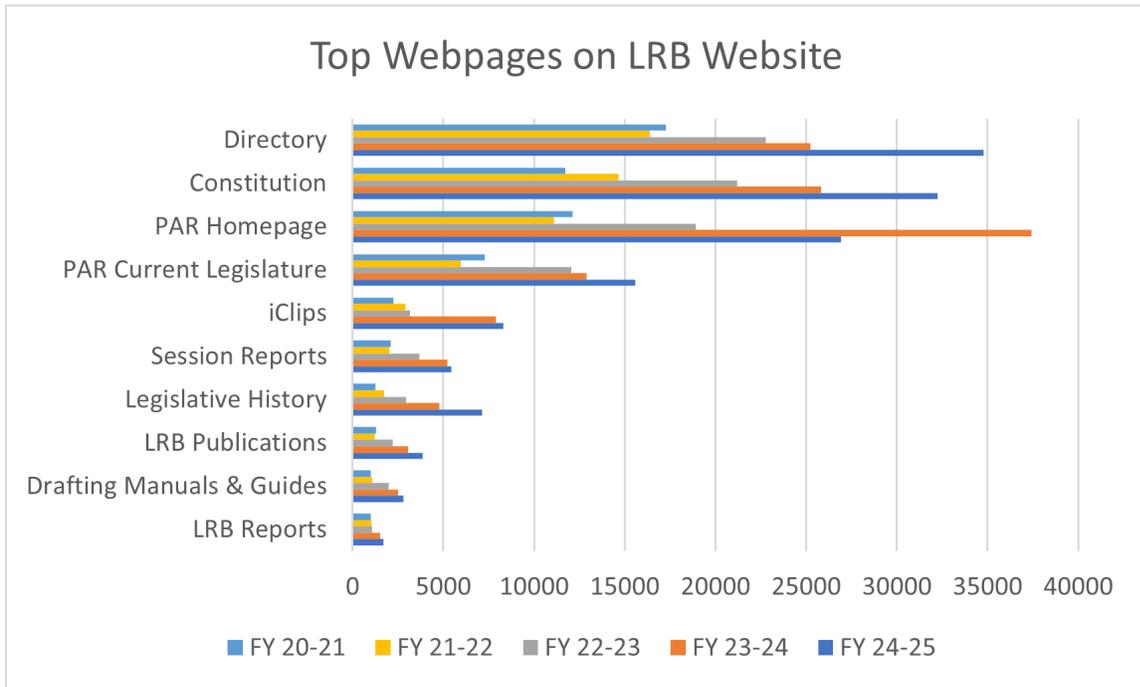
A review of the Library's requests for services reveals that its resources are heavily used by both houses of the Legislature, legislative agencies, other agencies, and the public. Relative use among requestors varies depending upon the type of request. (See Table 8.)

<b>Table 8. LRB Library Requests by Requestor</b>										
<b>Documents Borrowed</b>										
	<b>FY 20-21</b>	<b>%</b>	<b>FY 21-22</b>	<b>%</b>	<b>FY 22-23</b>	<b>%</b>	<b>FY 23-24</b>	<b>%</b>	<b>FY 24-25</b>	<b>%</b>
House	15	19%	56	58%	9	7%	3	18%	22	58%
Senate	31	38%	8	8%	23	18%	5	29%	5	13%
Legislative Agencies	0	0%	9	10%	4	3%	1	6%	1	3%
Other Gov't. Agencies	0	0%	2	2%	3	3%	1	6%	6	16%
Public	35	43%	21	22%	88	69%	7	41%	4	10%
<b>TOTAL</b>	<b>81</b>		<b>96</b>		<b>127</b>		<b>17</b>		<b>38</b>	
<b>Reference/Research</b>										
	<b>FY 20-21</b>	<b>%</b>	<b>FY 21-22</b>	<b>%</b>	<b>FY 22-23</b>	<b>%</b>	<b>FY 23-24</b>	<b>%</b>	<b>FY 24-25</b>	<b>%</b>
House	96	11%	86	9%	84	8%	49	5%	65	8%
Senate	48	6%	65	6%	96	9%	78	9%	82	9%
Legislative Agencies	46	5%	67	7%	62	6%	42	5%	68	8%
Other Gov't. Agencies	168	19%	256	25%	272	27%	257	28%	227	26%
Public	510	59%	531	53%	501	50%	481	53%	420	49%
<b>TOTAL</b>	<b>868</b>		<b>1005</b>		<b>1015</b>		<b>907</b>		<b>862</b>	
<b>Publications Distributed</b>										
	<b>FY 20-21</b>	<b>%</b>	<b>FY 21-22</b>	<b>%</b>	<b>FY 22-23</b>	<b>%</b>	<b>FY 23-24</b>	<b>%</b>	<b>FY 24-25</b>	<b>%</b>
House	173	18%	78	13%	103	15%	121	8%	27	9%
Senate	146	15%	99	16%	125	19%	98	7%	28	10%
Legislative Agencies	133	14%	113	18%	93	14%	220	15%	72	25%
Other Gov't. Agencies	479	51%	296	48%	341	51%	953	67%	158	55%
Public	16	2%	35	5%	4	1%	34	2%	1	1%
<b>TOTAL</b>	<b>947</b>		<b>621</b>		<b>666</b>				<b>286</b>	
<b>Online Database Research</b>										
	<b>FY 20-21</b>	<b>%</b>	<b>FY 21-22</b>	<b>%</b>	<b>FY 22-23</b>	<b>%</b>	<b>FY 23-24</b>	<b>%</b>	<b>FY 24-25</b>	<b>%</b>
House	1	17%	1	8%	4	45%	2	22%	1	7%
Senate	2	33%	2	17%	3	33%	1	11%	1	7%
Legislative Agencies	3	50%	9	75%	2	22%	6	67%	12	86%
<b>TOTAL</b>	<b>6</b>		<b>12</b>		<b>9</b>		<b>9</b>		<b>14</b>	

Table 8 illustrates the total number of each type of request responded to by the library in each of the past five years. The table also breaks the data down by the type of request for service provided to a requesting entity and the percentage of the total.

Table 9. Top Webpages on LRB Website					
Webpage	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25
Directory	17,256	16,383	22,771	25,239	34,801
Constitution	11,735	14,674	21,194	25,833	32,247
PAR Homepage	12,145	11,094	18,916	37,426	26,916
PAR Current Legislature	7,296	5,949	12,047	12,914	15,576
iClips	2,238	2,902	3,155	7,907	8,324
Session Reports	2,091	2,037	3,676	5,215	5,448
Legislative History	1,251	1,727	2,948	4,793	7,134
LRB Publications	1,286	1,220	2,200	3,068	3,858
Drafting Manuals & Guides	1,000	1,065	1,981	2,494	2,789
LRB Reports	984	1,021	1,074	1,502	1,689

Table 9 reflects the Bureau's top webpages for FY 20-21 through FY 24-25.



## Public Access Room (PAR)

Originally staffed by community volunteers, the Public Access Room (PAR) began operations in 1990 and was statutorily established in 1994 as part of a permanent public access program to enhance the ability of the public to participate in the legislative process. It was made part of the Legislative Reference Bureau in 1996,<sup>20</sup> and it is one of the few full-service taxpayer-funded resources of its kind in the country. Like all parts of the Bureau, PAR is nonpartisan. It provides members of the public with access to:

- Computers with internet access for drafting and submitting testimony, working on legislative correspondence, and researching legislative issues;
- Workspace for individuals and/or small groups and a charging station for phones and laptops;
- Legislative volumes and reference materials;
- Photocopying services for legislative testimony and meeting materials;
- Televisions for viewing legislative proceedings;
- Wide variety of handouts to aid in legislative participation;
- Mailchimp email bulletins, Facebook and Instagram social media posts to push point of need information (upcoming deadlines, new PAR resources, etc.);
- Videos of "how to" tutorials, PAR workshops, and descriptions of legislative process and procedure available on YouTube;
- Workshops covering introduction to the legislature or focusing on participation, deadlines, and various aspects of the legislative process;
- Website with up-to-date resources to facilitate participation in, and access to in-depth information on, the legislative process; and
- **New for 2026:** PAR developed a comprehensive, two-part Advocate's Guide, totaling 80-pages, designed for members of the public seeking a more in-depth understanding of the legislative process and practical guidance on how to engage effectively and participate in advocacy efforts.

The Public Access Room is staffed year-round by two full-time specialists who provide research assistance, training, and outreach to members of the public seeking to understand the legislative process and participate more effectively in their own governance. During legislative sessions, up to two temporary full-time staff members have been added to meet the heavy demand.

PAR staff conduct numerous workshops and tutorials throughout the year, with recorded sessions posted to YouTube. For example in FY24-25, PAR delivered over 65 public and by-request workshops, reaching 2,450 registrants and participants totaling 3,535 minutes of instruction. During the same period, over 30 PAR-produced videos on YouTube received over 3,800 views with over 393 hours of watch time. Additionally, PAR staff posted 56 informational graphics to PAR Facebook and Instagram accounts in FY24-25 for user point-of-need information with almost 60,000 views across both platforms.

PAR staff write and produce numerous public-facing resources, including handouts, publications, videos, and workshops. Popular handouts include PAR’s *Session Calendar* with a guide to the deadlines, *How a Bill Becomes a Law*, *Pictures and Profiles*, and a series of How-To handouts, such as *How to Find Bills* and *How to Submit Testimony*. In 2025 and continuing into 2026, PAR staff updated PAR online resources to comply with ADA Title II Web Content Accessibility Guideline (WCAG) for state entities, to ensure that online content is accessible to individuals with disabilities in accordance with federal requirements. For 2026, PAR staff also revised capitol.hawaii.gov website-related handouts to educate the public on new enhancements to the Hawaii State Legislature’s website new Primary Search functionality and Find Your Legislator tool.

As with many legislative agencies, requests for PAR services peak during the legislative session. In addition to assisting members of the public, PAR staff respond to numerous requests for information from legislative offices, executive branch agencies, and the media. Since 2020, PAR has shifted to primarily remote (zoom) training opportunities, with recorded workshops posted to YouTube to further expand the reach and accessibility of PAR training.

Staff members respond to email, telephone, and walk-in inquiries regarding specific aspects of legislative process as well as instructions on using various websites relevant to legislative matters. PAR staff also produce and distribute a variety of informative email bulletins. These news bulletins currently reach more than 3,000 subscribers, and accounted for over 20,000 potential contact points during FY24-25.

<b>Table 10. LRB Public Access Room Requests for Services</b>					
<b>Request Type</b>	<b>FY 20-21</b>	<b>FY 21-22</b>	<b>FY 22-23</b>	<b>FY 23-24</b>	<b>FY 24-25</b>
Email Inquiries	469	699	608	509	566
Printing/Copying <sup>21</sup>	17,535	15,960	41,155	54,692	47,173
Workshops	44	56	59	53	69
Workshop Participants	1,064	883	1,811	1,961	2,450
Telephone Inquiries <sup>22</sup>	2,228	2,208	2,533	2,533	2,342
PAR walk-in patrons <sup>23</sup>	117	580	2,209	2,564	3,015

<b>Table 11. Public Access Room (PAR) Website Statistics for FY 2023-25</b>						
<b>Month</b>	<b>Users<sup>1</sup></b>		<b>New Users<sup>2</sup></b>		<b>Number of Sessions<sup>3</sup></b>	
	<b>FY 23-24</b>	<b>FY 24-25</b>	<b>FY 23-24</b>	<b>FY 24-25</b>	<b>FY 23-24</b>	<b>FY 24-25</b>
July	1,066	<b>1,463</b>	889	<b>1,267</b>	1,486	<b>1,990</b>
August	1,271	<b>1,575</b>	1,094	<b>1,398</b>	1,699	<b>2,031</b>
September	1,448	<b>1,807</b>	1,285	<b>1,631</b>	1,971	<b>2,378</b>
October	1,593	<b>2,030</b>	1,402	<b>1,818</b>	2,197	<b>2,717</b>
November	1,708	<b>2,337</b>	1,471	<b>2,091</b>	2,301	<b>3,218</b>
December	2,308	<b>2,464</b>	1,971	<b>2,070</b>	3,382	<b>4,042</b>
January	4,005	<b>6,945</b>	3,393	<b>6,289</b>	6,934	<b>10,675</b>
February	4,745	<b>6,447</b>	4,037	<b>5,520</b>	7,166	<b>9,237</b>
March	8,232	<b>4,621</b>	7,614	<b>3,939</b>	9,852	<b>6,554</b>
April	4,534	<b>3,510</b>	3,921	<b>2,795</b>	6,433	<b>5,681</b>
May	2,646	<b>2,132</b>	2,279	<b>1,681</b>	3,607	<b>3,069</b>
June	1,712	<b>1,407</b>	1,468	<b>1,123</b>	2,324	<b>2,093</b>
<b>Totals</b>	<b>35,268</b>	<b>36,738</b>	<b>30,824</b>	<b>31,622</b>	<b>49,352</b>	<b>53,685</b>

	<u>FY23-24</u>	<u>FY24-25</u>
<b>TOTAL SESSIONS:</b>	49,352	<b>53,685</b> (increase of 9% from FY2023-24)

<sup>1</sup> Users who have initiated at least one session during the date range.  
<sup>2</sup> Number of first-time users during the selected date range.  
<sup>3</sup> A session is the period of time a user is actively engaged with the website (essentially, a visit to the website consisting of one or more pageviews).

### Endnotes

1. See section 23G-4, Hawaii Revised Statutes (HRS).
2. Recent examples of these include the Request for Proposals for Competitive Sealed Proposals to Furnish Services to Plan, Execute, and Evaluate the Legislative Broadcast Project; Invitation for Bid to Conduct Financial Audits of the Senate and the House of Representatives; and Invitation to Bid to Install, Provide, and Maintain High-Speed Wireless Internet Service in Selected Areas of the Hawaii State Capitol Building.
3. This total includes a yearly average of two hundred fifty-one Administrative package measures introduced each year, which the Bureau is requested by legislative leadership to electronically format.
4. The executive departments have always been responsible for drafting their own bills and have never had access to the Legislature's computer bill drafting system. The departments submit identical bills and resolutions (measures) via the Governor's legislative liaison office to both the Senate President and the Speaker of the House of Representatives for signature and introduction. The measures are sent to the respective clerk's office for numbering and these documents become

the "official" measures. Every session, there can be anywhere from two hundred to over four hundred measures submitted by the executive branch.

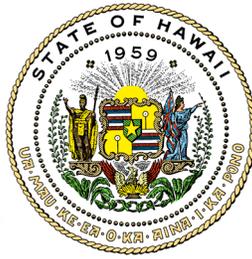
In the late 1970s, legislative leadership tasked the Bureau with duplicating magnetic cards (magcards) containing measures the Administration submitted for introduction. Duplicate sets of the magcards were sent to both the Senate and House clerks. The Bureau was not required to format or proofread measures stored on magcards.

In the 1980s, the executive departments began using word processing software, such as IBM Display Writer, IBM OS6, Wang, Shadow, and Word Perfect, and supplied the Bureau with diskettes containing their measures. The Bureau continued its procedure of duplicating and reformatting the departments' measures, but was then also required to print and proofread them against the official measures before submitting the documents on floppy or 3-1/2" diskettes to the Senate and House clerks.

In the mid-1990s to present, the Legislature and Administration switched to Word software. The Governor's liaison office supplies the Bureau with a USB flash drive containing the measures after they are submitted for introduction. Time and accuracy are very critical since measures are now posted on the Legislature's website. The Bureau continues its procedure of converting the data from the USB flash drive to electronic format by cutting and pasting the departments' measures into the Legislature's drafting templates. Copies are printed and, thereafter, professional and administrative staff must proofread the copies against the official measures and ensure completion in a timely manner. Often, measures are not included on the USB flash drive or do not match the official measures. In those instances, the Bureau contacts the appropriate department and requests submission of a corrected USB flash drive.

5. These statistics appear under the Research Division because the work is done by Research Division Administrative staff for the Statute Revision Division, which has only one administrative staff person assigned to it. It includes formatting of acts from Special Sessions and constitutional amendments.
6. The figures used in this paragraph reflect requests from legislative members and do not include the Administrative package measures. See note 3 *supra* and accompanying text.
7. While the Bureau is responsible for publication functions, the Lieutenant Governor is responsible for all facets of the sale and distribution of the Session Laws of Hawaii, HRS replacement volumes, and HRS supplements, including pricing. See section 23G-18, HRS.
8. The HRS, comprising volumes 1 through 14, was last replaced in its entirety in 1993; the index was last replaced in 2024. Since 2001, individual HRS volumes have been periodically replaced.
9. See sections 23G-12(7) and 91-4.2, HRS.
10. See sections 23G-12(6), 91-4.2(2), and 91-4.4, HRS.
11. See section 23G-3(8), HRS.
12. Concordance is a data management software offered by CloudNine and used, according to CloudNine, by over 70,000 litigation professionals to manage high volumes of documents in a cost-efficient manner. Besides managing data, Concordance provides access to the data through full-text searching, use of Boolean logic, print and report creation, and importing and exporting capabilities.
13. The Systems Office also maintains a database of the street addresses within each member's district.
14. See section 23G-3(6), HRS.
15. *Id.*
16. Section 93-16, HRS, mandates that all government agency reports required to be submitted to the Legislature also be submitted to the LRB's library. Further, section 23G-5, HRS, requires the LRB to develop and maintain a system that can track reports by executive agencies and the judiciary that, by law, are required to be submitted to the Legislature.
17. The websites also obtained official .gov addresses; previously, we had a .com address.
18. See section 23G-18, HRS.

19. In an effort to reduce postage costs due to budget cuts in FY 09-10 and FY 10-11, the Bureau was forced to reduce the number of hard copies of printed reports. However, electronic copies of all Bureau publications are available online on the Bureau's website.
20. See sections 21G-2 and 23G-3(12), HRS.
21. Does not include pages printed directly from public terminals. Includes copies made for Legislators to distribute to constituents.
22. Actual numbers are estimated to be higher; data can be difficult to capture and reflects only confirmed instances.
23. Actual numbers are estimated to be higher; data can be difficult to capture and reflects only confirmed instances.



SENATE COMMITTEE ON WAYS AND MEANS  
The Honorable Donovan M. Dela Cruz, Chair  
The Honorable Sharon Y. Moriwaki, Vice Chair

**H.B. NO. 2240, H.D. 1, MAKING APPROPRIATIONS TO PROVIDE FOR THE  
EXPENSES OF THE LEGISLATURE, THE AUDITOR, THE LEGISLATIVE  
REFERENCE BUREAU, THE OMBUDSMAN, AND THE ETHICS COMMISSION**

Hearing: Monday, March 2, 2026, 10:00 a.m.

The Office of the Auditor supports H.B. No. 2240, H.D. 1, specifically, Sections 6, 7, 8, and 12 of the bill, which appropriate to the Office of the Auditor for FY2026-27: **\$3,773,712** for expenses, including personnel and operational; **\$150,000** for special studies and other legislative requests; **\$2,800,000** to the Audit Revolving Fund for the financial and single audits of State of Hawai'i departments and programs performed by independent certified public accountants; and **\$68,106** for employees' accrued vacation and vacation transfer payments. The bill also provides for **\$6,800,000** to be appropriated out of the Audit Revolving Fund for the cost of the financial and single audits contracted by the Office of the Auditor.

Exhibit 1 presents the total estimated expenditures for FY2026-2027; Exhibit 2 shows the current appropriation, estimated expenditures, and variance by object through the end of the current fiscal year.

### **The Office of the Auditor**

The position of Auditor is established by Art. VII, Section 10 of the State Constitution. The Office of the Auditor is responsible for conducting post audits of, among other things, the accounts and performance of State departments and programs. We report our audit findings and recommendations to the Governor and the Legislature as well as to the audited entity. We also perform other work as directed by the Legislature.

Our audits are conducted in accordance with Generally Accepted Government Auditing Standards promulgated by the Comptroller General of the United States, which require that we be independent and free of undue influence threats that impair – or can be seen as impairing – that independence.

We provide nonpartisan, unbiased, and objective assessments of State program performance. More specifically, we assess whether programs are effectively and efficiently achieving their statutory purposes, providing valuable transparency into those programs, and helping to answer questions the Legislature may have about how those programs are performing. And, we offer meaningful recommendations to address audit findings and to improve program performance.

Exhibit 3 is a list of the reports that we issued in 2025 and 2026. The work includes performance audits of the Department of Education and the Department of Transportation's Administration of Driver Education Programs, the Hawai'i Tourism Authority, an update of the Department of Education's Heat Abatement Efforts, and the Department of Land and Natural Resources' Division of Boating and Ocean Recreation. We also completed statutorily required reviews of the special, revolving, and trust funds, and trust accounts maintained by the Department of the Attorney General, the Department of Business, Economic Development and Tourism, the University of Hawai'i, and the Department of Hawaiian Home Lands. We review a department's funds and accounts once every five years. Those reports include an assessment as to whether the funds and accounts continue to meet the statutory criteria for the type of fund or account as well as the fund and account balances, revenues, expenditures, and transfers for each of the past five fiscal years.

We completed two statutorily required reviews of certain tax incentives. Sections 23-71, et seq. and 23-91, et seq., Hawai'i Revised Statutes, require us to review a number of different tax exemptions, exclusions, credits, and deductions to the State's General Excise Tax, Use Tax, and income tax each year.

Furthermore, we issued reports on our assessments of bills proposing to require health insurers to provide coverage for biomarker testing, prohibiting step therapy requirements for stage 2 through stage 5 cancer patients, and continuous glucose monitors for individuals diagnosed with diabetes. We also reviewed the previous regulation of the midwifery profession that was set to sunset on June 30, 2025 and concluded that continued regulation of the profession is consistent with and supported by the State's policy for professional licensing in the Hawai'i Regulatory Licensing Reform Act, Chapter 26H, HRS.

We expect to shortly issue a report on the Department of Education's Efforts to Meet Its Mandate to Incorporate Local Foods in School Meals.

We completed our review of bills introduced this session that propose to create new special or revolving funds. We will shortly issue our report to the Legislature about whether those proposed funds meet the statutory criteria for special and revolving funds.

### **Audit Revolving Fund**

The Office of the Auditor contracts with independent certified public accountants for the financial audits of 20 departments and programs as well as the State of Hawai'i's Annual Comprehensive Financial Report (ACFR). We strongly support the independent audits of departments and programs' financial statements. In fact, we recommend that the Legislature require *every* department to undergo an annual financial audit. State departments and programs must be accountable for their use of public funds, and the financial audit is one aspect of that accountability. Among other things, independent audits provide assurance that their respective financial statements are presented fairly in accordance with generally accepted accounting principles. Moreover, the State's ACFR is reviewed by credit-rating agencies in evaluating the

State's credit risk. The State's credit rating has a significant impact on how much money the State can borrow to finance projects and the cost of that financing.

State departments and programs receiving federal grants and other awards are required to have financial audits as well as reviews of their respective compliance with the terms of those grants and awards. The contracts issued by the Office of the Auditor include those compliance reviews, referred to as single audits, for the departments and programs that require single audits, including the single audit of the State of Hawai'i. The cost of financial and single audits contracted by the State Auditor are paid through the Audit Revolving Fund; some departments and programs reimburse all or part of those costs, which are deposited into the fund.

The financial statement audit contracts that we administer through our Audit Revolving Fund are listed on Exhibit 4.<sup>1</sup> The proposed sum of \$2,800,000 will ensure sufficient funds to pay for the financial and single audits.

Lastly, the appropriation from the Audit Revolving Fund of \$6,800,000 for FY2026-2027 is necessary to cover the cost of the financial and single audits.

Thank you for your continued support of the Office of the Auditor and for your consideration of our testimony in support of the appropriations to the Office of the Auditor in H.B. No. 2240, H.D. 1.

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<sup>1</sup> The cost for financial audits of the Office of the Auditor, the Hawai'i State Ethics Commission, the Legislative Reference Bureau, and the Office of the Ombudsman are paid from the Office of the Auditor's operating budget.

**OFFICE OF THE AUDITOR**  
**Statement Showing Budget for Office Operations**  
**By Object of Expenditure for FY2026-2027**

Exhibit 1

**Operating Budget**

Personal services:

Staff salaries	\$3,336,860
Salary Commission Increase	15,852
Total personal services	<u>3,352,712</u>
Contractual Services	194,916
	<u>3,547,628</u>

Other expenses:

Office expenses	47,500
Intrastate transportation and travel	4,800
Out-of-state travel	50,000
Training	40,000
Printing	5,000
Rental and maintenance of equipment	20,000
Books	500
Equipment	56,284
Miscellaneous	2,000
	<u>226,084</u>
Total other expenses	<u>226,084</u>

**Total Operating Budget** **\$3,773,712**

**Special Studies Appropriation** **\$150,000**

**Vacation Payments Appropriation** **\$68,106**

**Audit Revolving Fund** **\$2,800,000**

**OFFICE OF THE AUDITOR**  
**Statement Showing Budget and Estimated Expenditures**  
**By Object of Expenditure for FY2025-2026**

Exhibit 2

	<b>Budget</b>	<b>Estimated</b>	<b>Variance</b>
Personal services:			
Staff salaries	\$ 3,190,208	\$ 2,660,321	\$ 529,887
Contractual services	194,916	194,916	-
Total personal services	\$ 3,385,124	\$ 2,855,237	\$ 529,887
Other expenses:			
Office expenses	\$ 47,500	\$ 47,500	\$ -
Intrastate transportation and travel	4,800	4,800	-
Out-of-state travel	50,000	50,000	-
Training	40,000	40,000	-
Printing	5,000	5,000	-
Rental and maintenance of equipment	20,000	20,000	-
Books	500	500	-
Equipment	56,284	56,284	-
Advertising	-	-	-
Miscellaneous	2,000	2,000	-
Total other expenses	\$ 226,084	\$ 226,084	\$ -
TOTAL	\$ 3,611,208	\$ 3,081,321	\$ 529,887
Special Studies Appropriation (Act 1, SLH 2025)	\$ 150,000	\$ -	\$ 150,000
Vacation Payments Appropriation (Act 1, SLH 2025)	\$ 68,106	\$ 68,106	\$ -
Audit Revolving Fund Appropriation (Act 1, SLH 2025)	\$ 2,800,000	\$ 2,800,000	\$ -

*Performance audits, studies, and other projects*

Report No.	Title
<b>Performance audits and other reports issued in 2025</b>	
25-01	Assessment of Proposed Mandatory Health Insurance Coverage for Medically Necessary Biomarker Testing
25-02	Study of Proposed Mandatory Health Insurance Coverage Regarding Step Therapy Requirements for Stage 2 Through Stage 5 Cancer
25-03	Sunset Analysis: Regulation of Midwives
25-04	Review of Special Funds, Revolving Funds, Trust Funds, and Trust Accounts of the Department of the Attorney General
25-05	Analyses of Proposed Special and Revolving Funds 2025
25-06	Audit of the Department of Education and Department of Transportation's Administration of Driver Education Programs
25-07	Audit of the Hawai'i Tourism Authority
25-08	Financial and Program Audit of the Department of Health's Deposit Beverage Container Program, June 30, 2024
25-09	An Update on the Department of Education's Heat Abatement Efforts
--	2024 Annual Report
25-10	Review of Special Funds, Revolving Funds, Trust Funds, and Trust Accounts of the Department of Business, Economic Development and Tourism
25-11	Report on the Implementation of State Auditor's Recommendations 2021-2023

**Office of the Auditor**  
**Current Projects and Reports Submitted to the 2025 and 2026 Legislatures**

**Exhibit 3**

Report No.	Title
<b>Performance audits and other reports issued and to be issued in 2026</b>	
26-01	Review of Special Funds, Revolving Funds, Trust Funds, and Trust Accounts of the University of Hawai'i
26-02	Review of Income Tax Provisions Pursuant to Section 23-96, Hawai'i Revised Statutes
26-03	Review of General Excise and Use Tax Provisions Pursuant to Section 23-77, Hawai'i Revised Statutes
26-04	Review of Special Funds, Revolving Funds, Trust Funds, and Trust Accounts of the Department of Hawaiian Home Lands
26-05	Audit of the Department of Land and Natural Resources' Division of Boating and Ocean Recreation
26-06	Study of Proposed Mandatory Health Insurance for Continuous Glucose Monitors for Individuals Diagnosed with Diabetes
26-xx	Audit of the Department of Education's Efforts to Meet Its Mandate to Incorporate Local Foods in School Meals
26-xx	Audit of the Department of Agriculture and Biosecurity's Plant Pest Control Branch
26-xx	Audit of the Statewide Office on Homelessness and Housing Solutions' Kauhale Initiative
26-xx	Review of Special Funds, Revolving Funds, Trust Funds, and Trust Accounts of the Department of Commerce and Consumer Affairs
26-xx	Review of Special Funds, Revolving Funds, Trust Funds, and Trust Accounts of the Department of Human Services
26-xx	Review of Special Funds, Revolving Funds, Trust Funds, and Trust Accounts of the Department of Health
26-xx	Review of Special Funds, Revolving Funds, Trust Funds, and Trust Accounts of the Judiciary
26-xx	Review of Special Funds, Revolving Funds, Trust Funds, and Trust Accounts of the Hawai'i Public Housing Authority
26-xx	Financial and Program Audit of the Department of Health's Deposit Beverage Container Program, June 30, 2026
--	2025 Annual Report
<b>Proposed fund reviews</b>	
--	We expect to perform 52 reviews of proposed special and revolving funds during the 2026 legislative session.

***Financial Statements and Single Audit Reports***

Financial statement audits issued in 2025	Performed by:
State of Hawai'i <b>Annual Comprehensive Financial Report</b> - June 30, 2024	Accuity LLP
State of Hawai'i <b>Single Audit Report</b> - June 30, 2024	Accuity LLP
<b>Department of the Attorney General</b> - June 30, 2025 Financial Statements and Single Audit Report	KKDLY LLC
Department of Budget and Finance, <b>Employees' Retirement System</b> - June 30, 2024 Financial Statements	KKDLY LLC
Department of Business, Economic, Development & Tourism, <b>Hawai'i Employer-Union Health Benefits Trust Fund</b> - June 30, 2025 Financial Statements	KKDLY LLC
Department of Business, Economic, Development & Tourism, <b>Hawai'i Community Development Authority</b> - June 30, 2025 Financial Statements	KKDLY LLC
Department of Business, Economic Development and Tourism, <b>Hawai'i Convention Center</b> - June 30, 2024 Special Purpose Financial Statements	Accuity LLP
Department of Business, Economic, Development & Tourism, <b>Housing Finance and Development Corporation</b> - June 30, 2025 Financial Statements and Single Audit Report	Accuity LLP
Department of Business, Economic Development and Tourism, <b>Hawai'i Tourism Authority</b> - June 30, 2024 Financial Statements	Accuity LLP
Department of Business, Economic, Development & Tourism, <b>Stadium Authority</b> - June 30, 2025 Financial Statements	KKDLY LLC
<b>Department of Commerce and Consumer Affairs</b> - June 30, 2024 Financial Statements	KMH LLP
<b>Department of Education</b> - June 30, 2024 Financial Statements and Single Audit Report	Accuity LLP
<b>Department of Hawaiian Home Lands</b> - June 30, 2024 Financial Statements and Single Audit Report	Accuity LLP
<b>Department of Health</b> , State of Hawai'i - June 30, 2024 Financial Statements and Single Audit Report	KMH LLP

**Office of the Auditor**  
**Current Projects and Reports Submitted to the 2025 and 2026 Legislatures**

**Exhibit 3**

<b>Financial statement audits issued in 2025 (cont.)</b>	<b>Performed by:</b>
Department of Health, <b>Drinking Water Treatment Revolving Loan Fund</b> - June 30, 2025, Financial Statements	Accuity LLP
Department of Health, <b>Water Pollution Control Revolving Fund</b> - June 30, 2025, Financial Statements	Accuity LLP
<b>Department of Human Services</b> - June 30, 2024 Financial Statements and Single Audit Report	Accuity LLP
Department of Human Services, <b>Hawai'i Public Housing Authority</b> - June 30, 2025 Financial Statements	Plante & Moran, PLLC
Department of Human Services, <b>Hawai'i Public Housing Authority</b> - June 30, 2024 Single Audit Report	Plante & Moran, PLLC
Department of Transportation, <b>Administration Division</b> - June 30, 2024 Financial Statements and Single Audit Report	KKDLY LLC
Department of Transportation, <b>Administration Division</b> - June 30, 2025 Financial Statements and Single Audit Report	KKDLY LLC
Department of Transportation, <b>Airports Division</b> - June 30, 2025 Financial Statements	Plante & Moran, PLLC
Department of Transportation, <b>Harbors Division</b> - June 30, 2025 Financial Statements	Accuity LLP
Department of Transportation, <b>Harbors Division</b> - June 30, 2024 Single Audit Report	Accuity LLP
Department of Transportation, <b>Highways Division</b> - June 30, 2024 Financial Statements	Accuity LLP
Department of Transportation, <b>Highways Division</b> - June 30, 2024 Single Audit Report	Accuity LLP
Department of Transportation, <b>Oahu Metropolitan Planning Organization</b> - June 30, 2024 Financial Statements and Single Audit Report	N&K CPAs, Inc.

**Office of the Auditor**  
**Current Projects and Reports Submitted to the 2025 and 2026 Legislatures**

**Exhibit 3**

<b>Financial statement audits issued and to be issued in 2026</b>	<b>Performed by:</b>
State of Hawai'i <b>Annual Comprehensive Financial Report</b> - June 30, 2025*	Accuity LLP
State of Hawai'i <b>Single Audit Report</b> - June 30, 2025*	Accuity LLP
Department of Budget and Finance, <b>Employee's Retirement System</b> - June 30, 2025 Financial Statements*	KKDLY LLC
Department of Business, Economic Development and Tourism, <b>Hawai'i Convention Center</b> - June 30, 2025 Special Purpose Financial Statements*	Accuity LLP
<b>Department of Commerce and Consumer Affairs</b> - June 30, 2025 Financial Statements*	KKDLY LLC
<b>Department of Education</b> - June 30, 2025 Financial Statements and Single Audit Report*	Accuity LLP
<b>Department of Hawaiian Home Lands</b> - June 30, 2025 Financial Statements and Single Audit Report*	Accuity LLP
<b>Department of Health</b> , State of Hawai'i - June 30, 2025 Financial Statements and Single Audit Report*	KMH LLP
<b>Department of Human Services</b> - June 30, 2025 Financial Statements and Single Audit Report*	Accuity LLP
Department of Human Services, <b>Hawai'i Public Housing Authority</b> - June 30, 2025 Single Audit Report*	Plante & Moran, PLLC
Department of Transportation, <b>Airports Division</b> - June 30, 2025 Single Audit Report*	Plante & Moran, PLLC
Department of Transportation, <b>Harbors Division</b> - June 30, 2025 Single Audit Report*	Accuity LLP
Department of Transportation, <b>Highways Division</b> - June 30, 2025 Financial Statements*	Accuity LLP
Department of Transportation, <b>Highways Division</b> - June 30, 2025 Single Audit Report*	Accuity LLP
Department of Transportation, <b>Oahu Metropolitan Planning Organization</b> - June 30, 2025 Financial Statements and Single Audit Report*	N&K CPAs, Inc.

\*Financial Statements and/or Single Audit Reports have not yet been submitted to the Legislature.

**OFFICE OF THE AUDITOR  
AUDIT REVOLVING FUND  
FY2027 - BUDGET REQUEST**

# of Contracts	Department - Agency Financial Statement (and Single Audits, as applicable) Audits	Expenditure Ceiling Request Projected FYE 2026 Fees	Funding Source Breakdown			General Fund Request (General Fund portion of fees)
			General Fund	Non-GF (Reimbursement)		
	Department of Accounting and General Services					
1	ACFR-Combined Single Audits	\$ 1,673,245	100.0%	0.0%	n/a	\$ 1,673,245
	ICSD - SSAE 16: IT Controls					
2	Department of the Attorney General	\$ 139,000	55.0%	45.0%	Federal	\$ 76,450
	Department of Budget and Finance					
3	Hawaii Employer - Union Health Benefits Trust Fund	\$ 255,000	0.0%	100.0%	Trust	\$ -
4	Employees' Retirement System	\$ 288,000	0.0%	100.0%	Other Non-GF	\$ -
	Department of Business, Economic Development & Tourism					
5	Stadium Authority	\$ 61,500	0.0%	100.0%	Special	\$ -
6	Hawaii Housing Finance & Development Corporation	\$ 275,000	0.0%	100.0%	Special	\$ -
7	Hawaii Convention Center - Special Purpose F/S	\$ 68,983	0.0%	100.0%	Special	\$ -
8	Hawaii Community Development Authority	\$ 49,000	0.0%	100.0%	Special	\$ -
9	Department of Commerce and Consumer Affairs	\$ 175,000	0.0%	100.0%	Special	\$ -
10	Department of Education	\$ 550,000	90.0%	10.0%	Federal	\$ 495,000
11	Department of Hawaiian Home Lands	\$ 180,000	0.0%	100.0%	Trust	\$ -
	Department of Health					
12	Water Pollution Control Revolving Fund	\$ 460,000	70.0%	30.0%	Federal	\$ 322,000
	Drinking Water Treatment Revolving Loan Fund					
	Deposit Beverage Container Program	\$ -	Charge back 100% to DBC program			\$ -
13	Department of Human Services	\$ 515,000	47.33%	52.67%	Federal	\$ 243,741
14	Hawaii Public Housing Authority	\$ 440,048	0.0%	100.0%	Various	\$ -
15	Department of Land and Natural Resources	\$ 127,300	0.0%	100.0%	Special	\$ -
	Department of Transportation					
16	Administration	\$ 46,000	0.0%	100.0%	Special	\$ -
17	Airports	\$ 395,675	0.0%	100.0%	Special	\$ -
18	Harbors	\$ 248,000	0.0%	100.0%	Special	\$ -
19	Highways	\$ 375,000	0.0%	100.0%	Special	\$ -
20	Oahu Metropolitan Planning Organization	\$ 53,000	0.0%	100.0%	Special	\$ -

<b>TOTAL Managed 20 Contracts:</b>	<b>\$ 6,374,751</b>		<b>\$ 2,810,436</b>
<b>Reserve for Estimated Adjustments/Overages:</b>	<b>\$ 425,249</b>		<b>\$ (10,436)</b>
<b>TOTAL Requested Budget Amounts:</b>	<b>\$ 6,800,000</b>		<b>\$ 2,800,000</b>