



STATE OF HAWAII
DEPARTMENT OF EDUCATION
KA 'OIHANA HO'ONA'AUAO
P.O. BOX 2360
HONOLULU, HAWAII 96804

Date: 04/16/2026
Time: 02:05 PM
Location: 309 VIA VIDEOCONFERENCE
Committee: EDN

Department: Education

Person Testifying: Keith T. Hayashi, Superintendent of Education

Title of Bill: SCR114, REQUESTING THE DEPARTMENT OF EDUCATION'S INTERNAL AUDIT OFFICE TO CONDUCT SEMIANNUAL PERFORMANCE AND MANAGEMENT AUDITS OF THE DEPARTMENT AND ITS ATTACHED AGENCIES.

Purpose of Bill: Requesting The Department Of Education's Internal Audit Office To Conduct Semiannual Performance And Management Audits Of The Department And Its Attached Agencies.

Department's Position:

The Hawaii State Department of Education's (Department) Internal Audit Office respectfully provides comments on SCR114, SD1. We support the intent of SCR114, SD1, to enhance transparency and accountability.

While our current work focuses on management, compliance, and internal control audits and reviews, we are exploring ways to expand our capabilities to include performance audits. We are committed to moving toward adding performance audits and recruitment efforts have already begun.

As the sources indicate, our office is uniquely suited to expand into these areas due to our operational independence and familiarity with Department processes. We are prepared to conduct semiannual audits rotating through the following categories:

- Academic performance compared to strategic objectives.
- Leadership and management structures.
- Federal funding, including Medicaid and ESSER funds.
- School academic and financial plans.

We appreciate the amendment changing the audit frequency to semiannually. This practical adjustment allows for thorough, high-quality reviews while minimizing disruptions to the Department's core mission of educating students.

SCR-114-SD-1

Submitted on: 4/14/2026 2:31:14 PM

Testimony for EDN on 4/16/2026 2:05:00 PM

Submitted By	Organization	Testifier Position	Testify
Johnnie-Mae L. Perry	Individual	Support	Written Testimony Only

Comments:

I, Johnnie-Mae L. Perry, Support

114 SCR REQUESTING THE DEPARTMENT OF EDUCATION'S INTERNAL AUDIT OFFICE TO CONDUCT SEMIANNUAL PERFORMANCE AND MANAGEMENT AUDITS OF THE DEPARTMENT AND ITS ATTACHED AGENCIES.