

ACT 21

S.B. NO. 2668

A Bill for an Act Relating to the Office of Auditor Proper.

*Be It Enacted by the Legislature of the State of Hawaii:*

SECTION 1. Section 23-4, Hawaii Revised Statutes, is amended to read as follows:

**“§23-4 Duties.** (a) The auditor shall conduct postaudits of the transactions, accounts, programs and performance of all departments, offices, and agencies of the State and its political subdivisions. The postaudits and all examinations to discover evidence of any unauthorized, illegal, irregular, improper, or unsafe handling or expenditure of state funds, or other improper practice of financial administration shall be conducted at least once in every two years after the close of a fiscal year, and at such other time or times during the fiscal year as the auditor shall deem necessary or as may be required by the legislature for the purpose of certifying to the accuracy of all financial statements

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issued by the respective accounting officers and of determining the validity of expenditures of state or public funds.

[(b) The auditor shall serve as liaison between the legislature and the federal government and shall report to the legislature at least annually on such matters as should be considered by the legislature pertaining to the relationship between the state and federal governments.

(c)] (b) The auditor shall review all rules submitted to it as provided in section 91-4.1.

[(d)] (c) The auditor shall maintain and keep current a compilation of all rules [and regulations] adopted pursuant to chapter 91.”

SECTION 2. Statutory material to be repealed is bracketed. New statutory material is underscored.

SECTION 3. This Act shall take effect upon its approval.

(Approved April 17, 1990.)