

ACT 167

S.B. NO. 609

A Bill for an Act Relating to Attestation Engagements.

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

SECTION 1. Section 466-36, Hawaii Revised Statutes, is amended by amending subsection (b) to read as follows:

“(b) The procedures required by this section shall be performed in accordance with [~~AT section 201 of~~] the Statements on Standards for Attestation Engagements adopted by the American Institute of Certified Public Accountants.”

SECTION 2. Statutory material to be repealed is bracketed and stricken.

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

(Approved July 11, 2017.)