A BILL FOR AN ACT

RELATING TO CHARTER SCHOOLS.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF HAWAII:

SECTION 1. Section 302D-32, Hawaii Revised Statutes, is amended to read as follows:

"§302D-32 Annual audit or financial review[–]; access to records. (a) The authorizer shall require each charter school [shall] to annually complete an independent financial audit that complies with the requirements of its [authorizer] charter contract and the department and is performed by an independent auditor selected and determined by the authorizer; provided that the authorizer shall have the discretion to allow a financial review in lieu of an independent financial audit.

(b) Each charter school shall provide access to all of its records to its authorizer, the legislature, and other state agencies with jurisdiction over charter school funds.

(c) The authorizer, the legislature, or other state agencies with jurisdiction over charter school funds may cause a search to be made from any records in the custody of a charter school, without payment of any fee.
(d) Each charter school shall search and furnish its records, or any portion thereof, upon the request of its authorizer, the legislature, or other state agencies with jurisdiction over charter school funds.

(e) As used in this section, "records" means financial accounts, accounting systems, books, files, papers, and documents."

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 Statutory material to be repealed is bracketed and stricken.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

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

INTRODUCED BY:
Report Title:
Charter Schools; Audit or Financial Review; Access to Records

Description:
Requires that annual charter school audits be performed by an auditor selected by the authorizer. Requires charter schools to provide access to all or any part of its records to its authorizer, the legislature, and other state agencies with jurisdiction over charter school funds, without payment of a fee.

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